

SCHEDULE 'A' OF THE CUSTOMS ORDINANCE

Prescribed under Section 10 of the Customs Ordinance (Chapter 235)

1. Schedule A, being the "Table of Duties" (including the list of concessions and the list of exemptions), is comprised of a list of commodities and groups of commodities, and rates of duties prescribed for each commodity or group of commodities.
2. (i) The said list of commodities is in accordance with the "**Harmonized Commodity Description and Coding System (2022 Version)**" (hereinafter referred to as the "**Harmonized System**"), established by international convention, to which, Sri Lanka is a signatory. The Harmonized System is comprised of the headings and subheadings consisting of commodities or groups of commodities, numerical codes assigned for those headings and subheadings, both categories arranged in to Sections and Chapters with some Sections, Chapters, and Subheadings having preceding Legal Notes, and the General Rules for the Interpretation of the Harmonized Commodity Description and Coding System. The said Subheadings are identified by six-digit numerical codes known as Harmonized System Codes or Commodity Codes.
(ii) Depending upon the national requirements, the list of commodities referred to in paragraph (i) above is further subdivided at national level by creating National Subdivisions under Harmonized System Codes. Such National Subdivisions are identified by sub-commodity codes comprised of eight-digits.
3. For determination of the duty rate or rates applicable for any goods, wares or merchandise, hereinafter referred to as commodities, the same shall be classified in the said list of commodities, and the appropriate Harmonized System Code shall be selected.
4. Where a commodity code is subdivided at national level, it shall be mandatory to classify the commodity beyond the six digit level, down to the lowest hierarchical national level.
5. The classification of the commodities in the nomenclature down to the sixth digit level (to determine the appropriate Harmonized System Code) shall be governed by the principles set out under the General Rules for the interpretation (GRI) of the Harmonized System.
6. For the purposes of paragraph 05, due reference shall also be made to the Explanatory Notes to the said Harmonized System.
7. Where nationally subdivided, the classification beyond the six-digit level shall be governed by the following principles:
 - (i) Where the National Subdivisions (NSD) are created at two hierarchical levels and identified by three dashes ("Three - dash NSD") and four dashes ("Four-dash NSD") respectively preceding the text, the Three-dash NSD shall be considered as hierarchically higher to the Four-dash NSD. First the applicable Three-dash NSD under the appropriate Harmonized System Code shall be selected and thereafter the applicable Four-dash NSD under the selected Three-dash NSD shall be selected.
 - (ii) The classification among the NSD shall be according to the text of each subdivision, but shall be governed - mutatis mutandis - by the provisions of GRI; the text providing the most specific description shall determine the appropriate NSD. For that purpose, Three-dash NSD are comparable only with the other Three-dash NSD created under the same six-digit code (Harmonized System Code); likewise, Four dash NSD are comparable only with the other Four-dash NSD created under the same Three-dash NSD.
 - (iii) NSD shall be considered in the same numeric sequence as they appear in the Table of Duties. All preceding subdivisions under the selected six-digit code should be considered in their numerical sequence and exhausted, before choosing a particular NSD, as indicated in subparagraph (ii) above.
8. Every commodity so classified down to the lowest hierarchical level, shall be levied, subject to provisions of paragraph 09 (i), (ii) and (iii) respectively, with the General Rate of duty or the Preferential Rate of duty where applicable, prescribed against the respective Commodity Code (Harmonized System Code) or the NSD Code appropriate for that commodity.
9. For the purposes of paragraph 08,
 - (i) wherever more than one General Rate of duty is specified, the rate that accrues the highest amount of duty shall apply, unless specified otherwise.
 - (ii) wherever a Preferential Rate and a General Rate of duty are prescribed for any commodity, the Preferential Rate shall be levied provided that the commodity is proved to the satisfaction of the Director General of Customs to have been produced or manufactured in the respective country or groups of countries as prescribed and are in accordance with the terms and conditions of the resolution prescribing such Preferential Rate or rates, as published in the Gazette.
 - (iii) during the implementation of Tariff Liberalization Programme of a Free Trade Agreement, to which Sri Lanka is a party, if the rate of duty of a commodity reflected in the Column (4) of the Schedule against the respective Free Trade Agreement is more than the General Rate of Duty reflected in the Column (5) of the Schedule, then the General Rate of Duty shall be applied
10. Where the commodities qualify for concessionary rates listed in Annex-I to schedule "A", the commodities shall be levied with the concessionary rates; where the commodities are qualified for exemptions as per list of exemptions in Annex-II, the commodity shall be exempted from such duties. For purpose of this paragraph, Director General of Customs shall be the final authority as for deciding whether the commodity qualifies for such concession or exemption.

11. Machinery, plant and equipment, if imported disassembled or unassembled for convenience of packing, handling and/or transport, and presented in different consignments, are to be classified as the article (commodity) resulting after assembly if the Director General of Customs is satisfied that the goods warranted presentation in that manner, and the rate of duty applicable for such disassembled or unassembled goods shall be the rate of duty applicable to the assembled article.

INDICATORS FOR PREFERENTIAL RATE OF DUTY

- (AP) For Imports under the Asia – Pacific Trade Agreement (APTA) only.
- (AD) For Imports from Least Developed Countries (LDCs) under APTA only.
- (BN) For Imports from Bangladesh only.
- (GT) For Imports under the Agreement on Global System of Trade Preference (GSTP) only.
- (IN) For Imports under Indo – Sri Lanka Free Trade Agreement only.
- (PK) For Imports under Pakistan – Sri Lanka Free Trade Agreement only.
- (SA) For Imports from South Asian Association for Regional Cooperation (SAARC) countries only.
- (SF) For Imports under the Agreement on South Asian Free Trade Area (SAFTA) only.
- (SD) For Imports from Least Developed Countries (LDCs) under SAFTA only.
- (SG) For Imports under Singapore – Sri Lanka Free Trade Agreement only.

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MRP = Maximum Retail Price

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- 98 *(Reserved for special uses by Contracting Parties)*
99 *(Reserved for special uses by Contracting Parties)*

ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
DC	direct current
g	gram(s)
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt - ampere(s)
kvar	kilovolt - ampere(s) - reactive
kW	kilowatt(s)
l	litre(s)
m	metre(s)
m-	meta-
m ²	square metre(s)
μCi	microcurie
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)
No.	Number
o-	ortho-
p-	para-
t	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
%	percent
x°	x degree(s)

Examples

1500 g/m ²	means one thousand five hundred grams per square metre
15 °C	means fifteen degrees Celsius

**GENERAL RULES FOR THE INTERPRETATION
OF THE HARMONIZED SYSTEM**

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
 - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
3. When by application of rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows :
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character.
 - (b) Subject to the provisions of rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, *mutatis mutandis*, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule the relative section and chapter notes also apply, unless the context otherwise requires.

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

- 1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
- 2.- Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Live animals

Note.

- 1.- This Chapter covers all live animals except :
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
01.01			Live horses, asses, mules and hinnies .			
		-	Horses:			
	0101.21	--	Pure-bred breeding animals	(PK)Free (SF)5% (SD)4.5% (SG) Free	Free	u
	0101.29	--	Other	(PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	0101.30	-	Asses	(PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	0101.90	-	Other	(PK)Free (SF) Free (SD) Free (SG) Free	Free	u
01.02			Live bovine animals .			
		-	Cattle:			
	0102.21	--	Pure-bred breeding animals	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	0102.29	--	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Buffalo:			
	0102.31	--	Pure-bred breeding animals	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u

12A

1 කොටස : (1) අදියර - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	0102.39	--	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	0102.90	-	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
01.03			Live Swine.			
	0103.10	-	Pure-bred breeding animals	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
		-	Other :			
	0103.91	--	Weighing less than 50 kg	(PK)Free (SF) 5% (SD)5%	Free	u
	0103.92	--	Weighing 50 kg or more	(PK)Free	Free	u
01.04			Live sheep and goats.			
	0104.10	-	Sheep :			
	0104.10.10	---	Pure-bred breeding animals	(PK)Free (SD)Free (SG) Free	Free	u
	0104.10.90	---	Other	(PK)Free (SD) 5%	Free	u
	0104.20	-	Goats :			
	0104.20.10	---	Pure-bred breeding animals	(PK)Free (SD)Free (SG) Free	Free	u
	0104.20.90	---	Other	(PK)Free (SD)Free (SG) Free	Free	u
01.05			Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys, and guinea fowls.			
		-	Weighing not more than 185 g :			
	0105.11	--	Fowls of the species <i>Gallus domesticus</i> :			
	0105.11.10	---	Day-old chicks for breeding	(PK)Free (SG) Free	Free	u
	0105.11.20	---	Other Day-old chicks	(PK)Free (SG) Free	Free	u
	0105.11.90	---	Other	(PK)Free	Free	u
	0105.12	--	Turkeys :			

	0105.12.10	---	Less than 2 weeks old, for breeding	(PK)Free (SG) Free	Free	u
	0105.12.90	---	Other	(PK)Free	Free	u
	0105.13	--	Ducks:			
	0105.13.10	---	For Breeding	(PK)Free (SG) Free	Free	u
	0105.13.90	---	Other	(PK)Free	Free	u
	0105.14	--	Geese:			
	0105.14.10	---	For Breeding	(PK)Free (SG) Free	Free	u
	0105.14.90	---	Other	(PK)Free	Free	u
	0105.15	--	Guinea fowls:			
	0105.15.10	---	For Breeding	(PK)Free (SG) Free	Free	u
	0105.15.90	---	Other	(PK)Free	Free	u
		-	Other :			
	0105.94	--	Fowls of the species <i>Gallus domesticus</i>	(PK)Free	Free	u
	0105.99	--	Other	(PK)Free	Free	u
01.06			Other live animals.			
		-	Mammals :			
	0106.11	--	Primates	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
	0106.12	--	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
	0106.13	--	Camels and other camelids (<i>Camelidae</i>)	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
	0106.14	--	Rabbits and hares	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
	0106.19	--	Other :			
	0106.19.10	---	Elephants other than tuskers	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
	0106.19.20	---	Tuskers	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
	0106.19.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u

	0106.20	-	Reptiles (including snakes and turtles)	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
		-	Birds :			
	0106.31	--	Birds of prey	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
	0106.32	--	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
	0106.33	--	Ostriches; emus (<i>Dromaius novaehollandiae</i>)	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
	0106.39	--	Other	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
		-	Insects:			
	0106.41	--	Bees	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
	0106.49	--	Other	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
	0106.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u

Chapter 2

Meat and edible meat offal

Note.

1.- This Chapter does not cover :

- Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- Edible, non-living insects (heading 04.10);
- Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- Animal fat, other than products of heading 02.09 (Chapter 15).

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
02.01		Meat of bovine animals, fresh or chilled.			

	0201.10	-	Carcasses and half-carcasses	(SD)5%	15%	kg
	0201.20	-	Other cuts with bone in	(SD)5%	15%	kg
	0201.30	-	Boneless	(SD)5%	15%	kg
02.02			Meat of bovine animals, frozen.			
	0202.10	-	Carcasses and half-carcasses	(SD)5%	15%	kg
	0202.20	-	Other cuts with bone in	(SD)5%	15%	kg
	0202.30	-	Boneless	(SD)5%	15%	kg
02.03			Meat of swine, fresh, chilled or frozen.			
		-	Fresh or chilled :			
	0203.11	--	Carcasses and half-carcasses	(PK)Free	15%	kg
	0203.12	--	Hams, shoulders and cuts thereof, with bone in	(PK)Free	15%	kg
	0203.19	--	Other	(PK)Free	15%	kg
		-	Frozen :			
	0203.21	--	Carcasses and half-carcasses	(PK)Free	15%	kg
	0203.22	--	Hams, shoulders and cuts thereof, with bone in	(PK)Free	15%	kg
	0203.29	--	Other	(PK)Free	15%	kg
02.04			Meat of sheep or goats, fresh, chilled, or frozen.			
	0204.10	-	Carcasses and half-carcasses of lamb, fresh or chilled	(PK)Free	15%	kg
		-	Other meat of sheep, fresh or chilled :			
	0204.21	--	Carcasses and half-carcasses	(PK)Free	15%	kg
	0204.22	--	Other cuts with bone in	(PK)Free	15%	kg
	0204.23	--	Boneless	(PK)Free	15%	kg
	0204.30	-	Carcasses and half-carcasses of lamb, frozen	(PK)Free	15%	kg
		-	Other meat of sheep, frozen :			
	0204.41	--	Carcasses and half-carcasses	(PK)Free	15%	kg
	0204.42	--	Other cuts with bone in	(PK)Free	15%	kg
	0204.43	--	Boneless	(PK)Free	15%	kg
	0204.50	-	Meat of goats		15%	kg

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1 කොටස : (1) අදාළ - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

02.05	0205.00		Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	(PK)Free (SD)5%	15%	kg
02.06			Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
	0206.10	-	Of bovine animals, fresh or chilled	(SD)5%	15%	kg
		-	Of bovine animals, frozen :			
	0206.21	--	Tongues	(SD)5%	15%	kg
	0206.22	--	Livers	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	0206.29	--	Other	(SD)5%	15%	kg
	0206.30	-	Of swine, fresh or chilled	(PK)Free	15%	kg
		-	Of swine, frozen :			
	0206.41	--	Livers	(PK)Free	15%	kg
	0206.49	--	Other	(PK)Free	15%	kg
	0206.80	-	Other, fresh or chilled	(PK)Free	15%	kg
	0206.90	-	Other, frozen	(PK)Free	15%	kg
02.07			Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
		-	Of fowls of the species <i>Gallus domesticus</i> :			
	0207.11	--	Not cut in pieces, fresh or chilled		Rs.220/- per Kg	kg
	0207.12	--	Not cut in pieces, frozen		Rs.220/- per Kg	kg
	0207.13	--	Cuts and offal, fresh or chilled		Rs.220/- per Kg	kg
	0207.14	--	Cuts and offal, frozen		Rs.220/- per Kg	kg
		-	Of turkeys :			
	0207.24	--	Not cut in pieces, fresh or chilled	(PK)Free	15%	kg
	0207.25	--	Not cut in pieces, frozen	(PK)Free	15%	kg
	0207.26	--	Cuts and offal, fresh or chilled	(PK)Free	15%	kg
	0207.27	--	Cuts and offal, frozen	(PK)Free (SD)5%	15%	kg
		-	Of ducks:			
	0207.41	--	Not cut in pieces, fresh or chilled	(PK)Free	15%	kg
	0207.42	--	Not cut in pieces, frozen	(PK)Free	15%	kg

	0207.43	--	Fatty livers, fresh or chilled	(PK)Free	15%	kg
	0207.44	--	Other, fresh or chilled	(PK)Free	15%	kg
	0207.45	--	Other, frozen	(PK)Free	15%	kg
		-	Of geese:			
	0207.51	--	Not cut in pieces, fresh or chilled	(PK)Free	15%	kg
	0207.52	--	Not cut in pieces, frozen	(PK)Free	15%	kg
	0207.53	--	Fatty livers, fresh or chilled	(PK)Free	15%	kg
	0207.54	--	Other, fresh or chilled	(PK)Free	15%	kg
	0207.55	--	Other, frozen	(PK)Free	15%	kg
	0207.60	-	Of guinea fowls	(PK)Free	15%	kg
02.08			Other meat and edible meat offal, fresh, chilled or frozen.			
	0208.10	-	Of rabbits or hares	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	15%	kg
	0208.30	-	Of primates	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	15%	kg
	0208.40	-	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	0208.50	-	Of reptiles (including snakes and turtles)	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	15%	kg
	0208.60	-	Of camels and other camelids (<i>Camelidae</i>)	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	15%	kg
	0208.90	-	Other :			
	0208.90.10	---	Frogs' legs	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	15%	kg
	0208.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

02.09			Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.			
	0209.10	-	Of pigs	(PK)Free (SD)5%	15%	kg
	0209.90	-	Other	(PK)Free (SD)5%	15%	kg
02.10			Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
		-	Meat of swine :			
	0210.11	--	Hams, shoulders and cuts thereof, with bone in	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	0210.12	--	Bellies (streaky) and cuts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	0210.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	0210.20	-	Meat of bovine animals	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Other, including edible flours and meals of meat or meat offal :			
	0210.91	--	Of primates	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	15%	kg
	0210.92	--	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	0210.93	--	Of reptiles (including snakes and turtles)	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	15%	kg
	0210.99	--	Other	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	15%	kg

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

- 1.- This Chapter does not cover :
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
- 2.- In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.
- 3.- Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

HS Hdg. (1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty. (6)
			Prof.(4)	Gen.(5)	
03.01		Live fish.			
		- Ornamental fish :			
	0301.11	-- Freshwater:			
	0301.11.10	--- Restricted species under the Fisheries Ordinance	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	0301.11.90	--- Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	0301.19	-- Other:			
	0301.19.10	--- Restricted species under the Fisheries Ordinance	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	0301.19.90	--- Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		- Other live fish :			

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1 කොටස : (1) වර්ගය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	0301.91	--	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	0301.92	--	Eels (<i>Anguilla spp.</i>)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	0301.93	--	Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	0301.94	--	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	0301.95	--	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	0301.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
03.02			Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
		-	Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:			
	0302.11	--	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0302.13	--	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0302.14	--	Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0302.19	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg

		-	Flat fish (<i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:			
0302.21	--		Halibut (<i>Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
0302.22	--		Plaice (<i>Pleuronectes platessa</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
0302.23	--		Sole (<i>Solea spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
0302.24	--		Turbots (<i>Psetta maxima</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
0302.29	--		Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Tunas (<i>of the genus Thunnus</i>), skipjack tuna (<i>stripe-bellied bonito</i>) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
0302.31	--		Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	(SF)5% (SD)4.5%	15%	kg
0302.32	--		Yellowfin tunas (<i>Thunnus albacares</i>)	(SF)5% (SD)4.5%	15%	kg
0302.33	--		Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	(IN)Free (SF)5% (SD)4.5%	15%	kg
0302.34	--		Bigeye tunas (<i>Thunnus obesus</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
0302.35	--		Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus, Thunnus orientalis</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
0302.36	--		Southern bluefin tunas (<i>Thunnus maccoyii</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
0302.39	--		Other	(SF)5% (SD)4.5%	15%	kg
		-	Herrings (<i>Clupea harengus, Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus, Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i>), Indian Mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>) ,jack and horse mackerel (<i>Trachurus spp.</i>),jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), Scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i> , Kawakawa(<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
0302.41	--		Herrings (<i>Clupea harengus, Clupea pallasii</i>)	(IN)Free (SF)5% (SD)4.5%	15%	kg

0302.42	--	Anchovies (<i>Engraulis spp.</i>)	(SF)5% (SD)4.5%	15%	kg
0302.43	--	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), Sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>) sardinella	(SF)5% (SD)4.5%	15%	kg
0302.44	--	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	(SF)5% (SD)4.5%	15%	kg
0302.45	--	Jack and horse mackerel (<i>Trachurus spp.</i>)	(SF)5% (SD)4.5%	15%	kg
0302.46	--	Cobia (<i>Rachycentron canadum</i>)	(SF)5% (SD)4.5%	15%	kg
0302.47	--	Swordfish (<i>Xiphias gladius</i>)	(SF)5% (SD)4.5%	15%	kg
0302.49	--	Other		15%	kg
	-	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0302.91 to 0302.99:			
0302.51	--	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
0302.52	--	Haddock (<i>Melanogrammus aeglefinus</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
0302.53	--	Coalfish (<i>Pollachius virens</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
0302.54	--	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	(SF)5% (SD)4.5%	15%	kg
0302.55	--	Alaska Pollock (<i>Theragra chalcogramma</i>)	(SF)5% (SD)4.5%	15%	kg
0302.56	--	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	(SF)5% (SD)4.5%	15%	kg
0302.59	--	Other	(SF)5% (SD)4.5%	15%	kg
	-	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
0302.71	--	Tilapias (<i>Oreochromis spp.</i>)	(SF)5% (SD)4.5%	15%	kg
0302.72	--	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	(SF)5% (SD)4.5%	15%	kg

	0302.73	--	Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	(SF)5% (SD)4.5%	15%	kg
	0302.74	--	Eels (<i>Anguilla spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0302.79	--	Other	(SF)5% (SD)4.5%	15%	kg
		-	Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:			
	0302.81	--	Dogfish and other sharks	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0302.82	--	Rays and skates (<i>Rajidae</i>)	(SF)5% (SD)4.5%	15%	kg
	0302.83	--	Toothfish (<i>Dissostichus spp.</i>)	(SF)5% (SD)4.5%	15%	kg
	0302.84	--	Seabass (<i>Dicentrarchus spp.</i>)	(SF)5% (SD)4.5%	15%	kg
	0302.85	--	Seabream (<i>Sparidae</i>)	(SF)5% (SD)4.5%	15%	kg
	0302.89	--	Other:			
	0302.89.10	---	Linna fish (<i>Decapterus punctatus</i> , <i>Decapterus russelli</i>)	(SF)5% (SD)4.5%	15%	kg
	0302.89.90	---	Other	(SF)5% (SD)4.5%	15%	kg
		-	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :			
	0302.91	--	Livers, roes and milt	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0302.92	--	Shark fins		15%	kg
	0302.99	--	Other		15%	kg
03.03			Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 .			
		-	Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	0303.11	--	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.12	--	Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.13	--	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.14	--	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.19	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg

		-	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	0303.23	--	Tilapias (<i>Oreochromis spp.</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.24	--	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.25	--	Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.26	--	Eels (<i>Anguilla spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.29	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	0303.31	--	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.32	--	Plaice (<i>Pleuronectes platessa</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.33	--	Sole (<i>Solea spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.34	--	Turbots (<i>Psetta maxima</i>)	PK(Free) (SF)5% (SD)4.5%	15%	kg
	0303.39	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Tunas (of the genus <i>Thunnus</i>) , skipjack tuna (stripebellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	0303.41	--	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	(SF)5% (SD)4.5%	15%	kg
	0303.42	--	Yellowfin tunas (<i>Thunnus albacares</i>)	(SF)13.5% (SD)4.5%	15%	kg
	0303.43	--	Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	(SF)13.5% (SD)4.5%	15%	kg
	0303.44	--	Bigeye tunas (<i>Thunnus obesus</i>)	(SF)13.5% (SD)4.5%	15%	kg
	0303.45	--	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	(SF)13.5% (SD)4.5%	15%	kg

	0303.46	--	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	(SF)13.5% (SD)4.5%	15%	kg
	0303.49	--	Other	(SF)13.5% (SD)4.5%	15%	kg
		-	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), Silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), Scads (<i>Decapterus spp.</i>), Capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:			
	0303.51	--	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	(SF)5% (SD)4.5%	15%	kg
	0303.53	--	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	(SF)5% (SD)4.5%	15%	kg
	0303.54	--	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	(SF)13.5% (SD)4.5%	15%	kg
	0303.55	--	Jack and horse mackerel (<i>Trachurus spp.</i>)	PK(Free) (SF)13.5% (SD)4.5%	15%	kg
	0303.56	--	Cobia (<i>Rachycentron canadum</i>)	PK(Free) (SF)13.5% (SD)4.5%	15%	kg
	0303.57	--	Swordfish (<i>Xiphias gladius</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.59	--	Other		15%	kg
		-	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0303.91 and 0303.99 :			
	0303.63	--	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	(SF)5% (SD)4.5%	15%	kg
	0303.64	--	Haddock (<i>Melanogrammus aeglefinus</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.65	--	Coalfish (<i>Pollachius virens</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.66	--	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.67	--	Alaska Pollock (<i>Theragra chalcogramma</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.68	--	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.69	--	Other	(PK)Free (SF)13.5% (SD)4.5%	15%	kg

		-	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	0303.81	--	Dogfish and other sharks	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.82	--	Rays and skates (<i>Rajidae</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.83	--	Toothfish (<i>Dissostichus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.84	--	Seabass (<i>Dicentrarchus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.89	--	Other :			
	0303.89.10	---	Linna fish (<i>Decapterus punctatus, Decapterus russelli</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.89.90	---	Other	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
		-	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :			
	0303.91	--	Livers, roes and milt	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0303.92	--	Shark fins		15%	kg
	0303.99	--	Other:			
	0303.99.10	---	Tuna heads		15%	kg
	0303.99.90	---	Other		15%	kg
03.04			Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
		-	Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>), carp (<i>Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus</i> , <i>Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :			
	0304.31	--	Tilapias (<i>Oreochromis spp.</i>)		15%	kg
	0304.32	--	Catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>)		15%	kg
	0304.33	--	Nile Perch (<i>Lates niloticus</i>)		15%	kg
	0304.39	--	Other		15%	kg
		-	Fresh or chilled fillets of other fish :			

0304.41	--	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15%	kg
0304.42	--	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15%	kg
0304.43	--	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	15%	kg
0304.44	--	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	15%	kg
0304.45	--	Swordfish (<i>Xiphias gladius</i>)	15%	kg
0304.46	--	Toothfish (<i>Dissostichus spp.</i>)	15%	kg
0304.47	--	Dogfish and other sharks:		
0304.47.10	---	sharks	15%	kg
0304.47.90	---	Other	15%	kg
0304.48	--	Rays and skates (<i>Rajidae</i>)	15%	kg
0304.49	--	Other	15%	kg
	-	Other, fresh or chilled :		
0304.51	--	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), Catla catla, <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	15%	kg
0304.52	--	Salmonidae	15%	kg
0304.53	--	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	15%	kg
0304.54	--	Swordfish (<i>Xiphias gladius</i>)	15%	kg
0304.55	--	Toothfish (<i>Dissostichus spp.</i>)	15%	kg
0304.56	--	Dogfish and other sharks:		
0304.56.10	---	sharks	15%	kg
0304.56.90	---	Other	15%	kg
0304.57	--	Rays and skates (<i>Rajidae</i>)	15%	kg
0304.59	--	Other	15%	kg

		-	Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla Catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :			
0304.61	--	Tilapias (<i>Oreochromis spp.</i>)	(SF)5% (SD) 4.5%	15%	kg	
0304.62	--	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	(SF)5% (SD) 4.5%	15%	kg	
0304.63	--	Nile Perch (<i>Lates niloticus</i>)	(SF)5% (SD) 4.5%	15%	kg	
0304.69	--	Other	(SF)5% (SD) 4.5%	15%	kg	
		-	Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :			
0304.71	--	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	(SF)5% (SD) 4.5%	15%	kg	
0304.72	--	Haddock (<i>Melanogrammus aeglefinus</i>)	(SF)5% (SD) 4.5%	15%	kg	
0304.73	--	Coalfish (<i>Pollachius virens</i>)	(SF)5% (SD) 4.5%	15%	kg	
0304.74	--	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	(SF)5% (SD) 4.5%	15%	kg	
0304.75	--	Alaska Pollock (<i>Theragra chalcogramma</i>)	(SF)5% (SD) 4.5%	15%	kg	
0304.79	--	Other	(SF)5% (SD) 4.5%	15%	kg	
		-	Frozen fillets of other fish :			
0304.81	--	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	(SF)5% (SD) 4.5%	15%	kg	
0304.82	--	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	(SF)5% (SD) 4.5%	15%	kg	
0304.83	--	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	(SF)5% (SD) 4.5%	15%	kg	
0304.84	--	Swordfish (<i>Xiphias gladius</i>)	(SF)5% (SD)4.5%	15%	kg	
0304.85	--	Toothfish (<i>Dissostichus spp.</i>)	(SF)5% (SD)4.5%	15%	kg	
0304.86	--	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	(SF)5% (SD)4.5%	15%	kg	
0304.87	--	Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>) :				
0304.87.10	---	Big eye tuna (<i>Thunnus obesus</i>)	(SF)5% (SD)4.5%	15%	kg	

	0304.87.90	---	Other	(SF)5% (SD)4.5%	15%	kg
	0304.88	--	Dogfish, other sharks, rays and skates (<i>Rajidae</i>):			
	0304.88.10	---	sharks	(SF)5% (SD)4.5%	15%	kg
	0304.88.90	---	Other	(SF)5% (SD)4.5%	15%	kg
	0304.89	--	Other	(SF)5% (SD)4.5%	15%	kg
		-	Other, frozen:			
	0304.91	--	Swordfish (<i>Xiphias gladius</i>)	(SF)5% (SD)4.5%	15%	kg
	0304.92	--	Toothfish (<i>Dissostichus spp.</i>)	(SF)5% (SD)4.5%	15%	kg
	0304.93	--	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	(SF)5% (SD)4.5%	15%	kg
	0304.94	--	Alaska Pollock (<i>Theragra chalcogramma</i>)	(SF)5% (SD)4.5%	15%	kg
	0304.95	--	Fish of the families; <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollock (<i>Theragra chalcogramma</i>)	(SF)5% (SD)4.5%	15%	kg
	0304.96	--	Dogfish and other sharks:			
	0304.96.10	---	sharks	(SF)5% (SD)4.5%	15%	kg
	0304.96.90	---	Other	(SF)5% (SD)4.5%	15%	kg
	0304.97	--	Rays and skates (<i>Rajidae</i>)	(SF)5% (SD)4.5%	15%	kg
	0304.99	--	Other	(SF)5% (SD)4.5%	15%	kg
03.05			Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.			
	0305.20	-	Livers, roes and milt of fish, dried, smoked, salted or in brine	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Fish fillets, dried, salted or in brine, but not smoked:			
	0305.31	--	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

0305.32	--	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
0305.39	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	-	Smoked fish, including fillets, other than edible fish offal :			
0305.41	--	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
0305.42	--	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	(IN)Free (SF)5% (SD)4.5%	15%	kg
0305.43	--	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	(IN)Free (SF)5% (SD)4.5%	15%	kg
0305.44	--	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	(IN)Free (SF)5% (SD)4.5%	15%	kg
0305.49	--	Other	(IN)Free (SF)5% (SD)4.5%	15%	kg
	-	Dried fish, other than edible fish offal, whether or not salted but not smoked :			
0305.51	--	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
0305.52	--	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	(IN)Free (SF)Free (SD)Free (SG)Free	Free	kg
0305.53	--	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod(<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	(IN)Free (SD)Free (SF)Free (SG)Free	Free	kg
0305.54	--	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and			

			horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>pampus spp.</i>) Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>):			
	0305.54.10	---	Sprats	(IN)Free (SD) Free (SF) Free	Free	kg
	0305.54.90	---	Other	(IN)Free (SD) Free (SF) Free	Free	kg
	0305.59	--	Other :			
	0305.59.10	---	Maldive fish and substitutes thereof	(IN)Free (SD) Free	Free	kg
	0305.59.30	---	sharks	(AP) Free (IN)Free (SF) Free	Free	kg
	0305.59.90	---	Other	(AP) Free (IN)Free (SF) Free	Free	kg
		-	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :			
	0305.61	--	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	(IN)Free (SF)5% (SD)4.5%	15%	kg
	0305.62	--	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	0305.63	--	Anchovies (<i>Engraulis spp.</i>)	(IN)Free (SF)5% (SD)4.5%	15%	kg
	0305.64	--	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla Catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	(IN)Free (SF)5% (SD)4.5%	15%	kg
	0305.69	--	Other	(IN)Free (SF)5% (SD)4.5%	15%	kg
		-	Fish fins, heads, tails, maws and other edible fish offal :			
	0305.71	--	Shark fins	(AP) 7.5% (IN)Free (SD) Free	15%	kg
	0305.72	--	Fish heads, tails and maws :			
	0305.72.10	---	Fish maws	(AP) 7.5% (IN)Free (SD) Free	15%	kg
	0305.72.90	---	Other	(AP) Free (IN)Free (SF) Free (SG) Free	Free	kg
	0305.79	--	Other	(IN)Free	15%	kg

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1 කොටස : (1) අදාළ - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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				(SF)5% (SD)4.5%		
03.06			Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.			
		-	Frozen :			
	0306.11	--	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.12	--	Lobsters (<i>Homarus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.14	--	Crabs	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.15	--	Norway lobsters (<i>Nephrops norvegicus</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.16	--	Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.17	--	Other shrimps and prawns	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.19	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Live, Fresh or chilled :			
	0306.31	--	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.32	--	Lobsters (<i>Homarus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.33	--	Crabs	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.34	--	Norway lobsters (<i>Nephrops norvegicus</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.35	--	Cold -water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.36	--	Other shrimps and prawns			
	0306.36.10	---	Shrimp and Prawns Brood Stock (<i>Penaeus monodon</i> and <i>Litopenaeus vannamei</i>) approved by Department of Fisheries	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.36.90	---	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg

	0306.39	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Other :			
	0306.91	--	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.92	--	Lobsters (<i>Homarus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.93	--	Crabs	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.94	--	Norway lobsters (<i>Nephrops norvegicus</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.95	--	Shrimps and prawns	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.99	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
03.07			Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.			
			Oysters :			
	0307.11	--	Live, fresh or chilled	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.12	--	Frozen	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.19	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Scallops and other molluscs of the family <i>Pectinidae</i> :			
	0307.21	--	Live, fresh or chilled :			
	0307.21.10	---	Live	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.21.90	---	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.22	--	Frozen	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.29	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :			
	0307.31	--	Live, fresh or chilled :			

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1 කොටස : (1) අදාළ - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	0307.31.10	---	Live	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.31.90	---	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.32	--	Frozen	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.39	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Cuttle fish and squid :			
	0307.42	--	Live, fresh or chilled	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.43	--	Frozen	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.49	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Octopus (<i>Octopus spp.</i>) :			
	0307.51	--	Live, fresh or chilled :			
	0307.51.10	---	Live	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.51.90	---	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.52	--	Frozen	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.59	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.60	-	Snails, other than sea snails :			
	0307.60.10	---	Live, fresh, chilled or frozen	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.60.90	---	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Macluridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>) :			
	0307.71	--	Live, fresh or chilled	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.72	--	Frozen	(PK)Free	15%	kg
	0307.79	--	Other	(PK)Free	15%	kg
		-	Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>):			
	0307.81	--	Live, fresh or chilled abalone (<i>Haliotis spp.</i>)	(PK)Free (SF)5% (SD)4.5%	15%	kg

	0307.82	--	Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>)		15%	kg
	0307.83	--	Frozen Abalone (<i>Haliotis spp.</i>)	(PK)Free	15%	kg
	0307.84	--	Frozen stromboid conchs (<i>Strombus spp.</i>)		15%	kg
	0307.87	--	Other abalone (<i>Haliotis spp.</i>)	(PK)Free	15%	kg
	0307.88	--	Other stromboid conchs (<i>strombus spp.</i>)		15%	kg
		-	Other :			
	0307.91	--	Live, fresh or chilled :			
	0307.91.10	---	Live	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.91.90	---	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0307.92	--	Frozen :	(PK)Free (SD)4.5%	15%	kg
	0307.99	--	Other :			
	0307.99.10	---	Dried Murex meat/ ramosus meat	(PK)Free (SD)4.5%	15%	kg
	0307.99.90	---	Other	(PK)Free (SD)4.5%	15%	kg
03.08			Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.			
		-	Sea cucumbers (<i>Stichopus japonicus, Holothuroidea</i>) :			
	0308.11	--	Live, fresh or chilled	(PK)Free (SF) 5% (SD)4.5%	15%	kg
	0308.12	--	Frozen	(PK)Free	15%	kg
	0308.19	--	Other	(PK)Free	15%	kg
		-	Sea urchins (<i>Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus</i>) :			
	0308.21	--	Live, fresh or chilled	(PK)Free (SF) 5% (SD)4.5%	15%	kg
	0308.22	--	Frozen	(PK)Free	15%	kg
	0308.29	--	Other	(PK)Free	15%	kg
	0308.30	-	Jellyfish (<i>Rhopilema spp.</i>)	(PK)Free	15%	kg
	0308.90	-	Other			
	0308.90.10	---	Live rock marine organisms produced on artificial substrates	(PK)Free	15%	kg
	0308.90.90	---	Other	(PK)Free	15%	kg

03.09			Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.			
	0309.10	-	Of fish	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	0309.90	-	Other			
		---	Of crustaceans :			
	0309.90.11	----	Frozen	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0309.90.19	----	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0309.90.90	---	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg

Chapter 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes.

- 1.- The expression "milk" means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
- 3.- For the purposes of heading 04.05 :
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
- 4.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics :
 - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
 - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
 - (c) they are moulded or capable of being moulded.
- 5.- This Chapter does not cover :
 - (a) Non-living insects, unfit for human consumption (heading 05.11);
 - (b) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
 - (c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or

(d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

6.- For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Subheading Notes.

1.- For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
	0401.10	- Of a fat content, by weight, not exceeding 1%	(PK)Free	15%	kg
	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	(PK)Free	15%	kg
	0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	(PK)Free	15%	kg
	0401.50	- Of a fat content, by weight, exceeding 10 %	(PK)Free	15%	kg
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		20% or Rs.225/- per kg	kg
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :			
	0402.21	-- Not containing added sugar or other sweetening matter		20% or Rs.225/- per kg	kg
	0402.29	-- Other		20% or Rs.225/- per kg	kg
		- Other :			
	0402.91	-- Not containing added sugar or other sweetening matter	(PK)Free	10%	kg
	0402.99	-- Other :			
	0402.99.10	--- Sweetened condensed milk		15%	Kg
	0402.99.90	--- Other		10%	kg

04.03			Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
	0403.20	-	Yogurt		15% or Rs. 550/- per kg	kg
	0403.90	-	Other		15% or Rs. 550/- per kg	kg
04.04			Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
	0404.10	-	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	(PK)Free	10%	kg
	0404.90	-	Other		15% or Rs. 265/- per kg	kg
04.05			Butter and other fats and oils derived from milk ; dairy spreads.			
	0405.10	-	Butter	(PK)Free	15% or Rs. 550/- per kg	kg
	0405.20	-	Dairy spreads	(PK)Free	15% or Rs. 550/- per kg	kg
	0405.90	-	Other		15% or Rs. 500/- per kg	kg
04.06			Cheese and curd.			
	0406.10	-	Fresh (unripened or uncured) cheese, including whey cheese, and curd	(PK)Free	15% or Rs. 500/- per kg	kg
	0406.20	-	Grated or powdered cheese, of all kinds	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0406.30	-	Processed cheese, not grated or powdered	(PK)Free (SF)5% or Rs.88/- per kg (SD)5% or Rs.88/- per kg	15% or Rs. 500/- per kg	kg

	0406.40	-	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	(PK)Free (SF)5% or Rs.88/- per kg (SD)5% or Rs.88/-per kg	15% or Rs. 500/- per kg	kg
	0406.90	-	Other cheese	(PK)Free	15% or Rs. 500/- per kg	kg
04.07			Birds' eggs, in shell, fresh, preserved or cooked.			
		-	Fertilised eggs for incubation :			
	0407.11	--	Of fowls of the species <i>Gallus domesticus</i>	(PK)Free	Rs.110 /- per Kg	kg
	0407.19	--	Other	(PK)Free	Rs.110 /- per Kg	kg
		-	Other fresh eggs :			
	0407.21	--	Of fowls of the species <i>Gallus domesticus</i>	(PK)Free	Rs.110 /- per Kg	kg
	0407.29	--	Other	(PK)Free	Rs.110 /- per Kg	kg
	0407.90	-	Others	(PK)Free	15% or Rs.110/- per Kg	kg
04.08			Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
		-	Egg yolks :			
	0408.11	--	Dried	(PK)Free	15%	kg
	0408.19	--	Other	(PK)Free	15%	kg
		-	Other :			
	0408.91	--	Dried	(PK)Free	15%	kg
	0408.99	--	Other	(PK)Free	15%	kg
04.09	0409.00		Natural honey.		15%	kg
04.10			Insects and other edible products of animal origin, not elsewhere specified or included.			

	0410.10	-	Insects	(PK)Free	15%	kg
	0410.90	-	Other	(PK)Free	15%	kg

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

- 1.- This Chapter does not cover :
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
- 2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- 3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as “ivory”.
- 4.- Throughout the Nomenclature, the expression “horsehair” means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
05.01	0501.00		Human hair, unworked, whether or not washed or scoured; waste of human hair.			
	0501.00.10	---	Waste human hair	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	0501.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
05.02			Pigs', Hogs' or boars' bristles and hair, badger hair and other brush making hair; waste of such bristles or hair.			
	0502.10	-	Pigs', hogs' or boars' bristles and hair and waste thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	0502.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
[05.03]						
05.04	0504.00		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
05.05			Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers .			
	0505.10	-	Feathers of a kind used for stuffing; down	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	0505.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
05.06			Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
	0506.10	-	Ossein and bones treated with acid :			
	0506.10.10	---	Waste	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	10%	kg
	0506.10.90	---	Other	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	10%	kg
	0506.90	-	Other :			
	0506.90.10	---	Waste	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	10%	kg

	0506.90.90	---	Other	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
05.07			Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
	0507.10	-	Ivory; ivory powder and waste:			
	0507.10.10	---	Shark teeth	(PK)Free	10%	kg
	0507.10.90	---	Other	(PK)Free	10%	kg
	0507.90	-	Other	(PK)Free	10%	kg
05.08	0508.00		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.			
	0508.00.10	---	Chanks	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	0508.00.20	---	Conch shells other than chanks	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	0508.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
[05.09]						
05.10	0510.00		Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.			
	0510.00.10	---	Ambergirs	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	0510.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

05.11			Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
	0511.10	-	Bovine semen	(AP) Free (IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
		-	Other :			
	0511.91	--	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :			
	0511.91.10	---	Fish waste	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	0511.91.20	---	Artemia eggs	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	0511.91.30	---	Shark jaws	(IN)Free (PK)Free (SF)4% (SD)1.5%	10%	kg
	0511.91.40	---	Cuttlefish, squid and milkfish (chano) in small sizes, unfit for human consumption and certified by the Ministry of Fisheries & Aquatic Resources Development for use as fishing baits	(IN)Free (PK)Free (SF)4% (SD)1.5%	10%	kg
	0511.91.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	10%	kg
	0511.99	--	Other :			
	0511.99.10	---	Fellmongery waste	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP) 7.5%	10%	kg
	0511.99.20	---	Swine semen	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	0511.99.30	---	Goat semen	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	0511.99.40	---	Embryos	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	0511.99.50	---	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg

	0511.99.60	---	Natural sponges of animal origin	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP) 7.5%	10%	kg
	0511.99.70	---	Operculum of chicoreas ramosus (Nakla or operculum of murex)	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP) 7.5%	10%	kg
	0511.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP) 7.5%	10%	kg

Section II

VEGETABLE PRODUCTS

Note.

- 1.- In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes.

- 1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
- 2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.			
	0601.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	0601.20	-	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots :			
	0601.20.10	---	Chicory roots	(PK)Free (SF)5% (SD)4.5%	10%	u
	0601.20.90	---	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
06.02			Other live plants (including their roots), cuttings and slips; mushroom spawn(+).			
	0602.10	-	Unrooted cuttings and slips	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	0602.20	-	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts			
	0602.20.10	---	In vitro propagated plants with or without media like agar, of the stages 2 or 3 according to the tissue culture industry standards	(SG) Free	Free	u
	0602.20.90	---	Other	(SG) Free	Free	u
	0602.30	-	Rhododendrons and azaleas, grafted or not			
	0602.30.10	---	In vitro propagated plants with or without media like agar, of the stages 2 or 3 according to the tissue culture industry standards	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	0602.30.90	---	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	0602.40	-	Roses, grafted or not			
	0602.40.10	---	In vitro propagated plants with or without media like agar, of the stages 2 or 3 according to the tissue culture industry standards	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	0602.40.90	---	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	0602.90	-	Other :			
		---	Tea			
	0602.90.11		In vitro propagated plants with or without media like agar, of the stages 2 or 3 according to the tissue culture industry standards	(PK)Free (SG) Free	Free	kg
	0602.90.19		Other	(PK)Free (SG) Free	Free	kg
		---	Aquatic plants			

	0602.90.21	----	In vitro propagated plants with or without media like agar, of the stages 2 or 3 according to the tissue culture industry standards	(PK)Free (SG) Free	Free	kg
	0602.90.29	----	Other	(PK)Free (SG) Free	Free	kg
		---	Other			
	0602.90.91	----	In vitro propagated plants with or without media like agar, of the stages 2 or 3 according to the tissue culture industry standards	(PK)Free (SG) Free	Free	kg
	0602.90.99	----	Other	(PK)Free (SG) Free	Free	kg
06.03			Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
		-	Fresh :			
	0603.11	--	Roses	(PK)Free	15%	kg
	0603.12	--	Carnations	(PK)Free	15%	kg
	0603.13	--	Orchids	(PK)Free	15%	kg
	0603.14	--	Chrysanthemums	(PK)Free	15%	kg
	0603.15	--	Lilies (<i>Lilium spp.</i>)	(PK)Free	15%	kg
	0603.19	--	Other :			
	0603.19.10	---	Anthuriums	(PK)Free	15%	kg
	0603.19.90	---	Other	(PK)Free	15%	kg
	0603.90	-	Other	(PK)Free	15%	kg
06.04			Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
	0604.20	-	Fresh	(PK)Free	15%	kg
	0604.90	-	Other	(PK)Free	15%	kg

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
- 4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).
- 5.- Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
07.01			Potatoes, fresh or chilled.			
	0701.10	-	Seed	(PK)Free (SF)Free (SG) Free	Free	kg
	0701.90	-	Other		Rs.20/- per Kg	kg
07.02	0702.00		Tomatoes, fresh or chilled.		15%	kg
07.03			Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
	0703.10	-	Onions and shallots :			
	0703.10.10	---	Red onions		Rs.5/- per Kg	kg
	0703.10.20	---	B' onions		15% or Rs.20/- per Kg	kg
	0703.10.30	---	Other onions		Rs.10/- per Kg	kg
	0703.10.90	---	Other		Rs.10/- per Kg	kg
	0703.20	-	Garlic	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

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1 කොටස : (1) අදියර - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	0703.90	-	Leeks and other alliaceous vegetables		15%	kg
07.04			Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
	0704.10	-	Cauliflowers and broccoli		15%	kg
	0704.20	-	Brussels sprouts		15%	kg
	0704.90	-	Other		15%	kg
07.05			Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			
		-	Lettuce :			
	0705.11	--	Cabbage lettuce (head lettuce)		15%	kg
	0705.19	--	Other		15%	kg
		-	Chicory :			
	0705.21	--	Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	(PK)Free	15%	kg
	0705.29	--	Other	(PK)Free	15%	kg
07.06			Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
	0706.10	-	Carrots and turnips		15%	kg
	0706.90	-	Other		15%	kg
07.07	0707.00		Cucumbers and gherkins, fresh or chilled :			
	0707.00.10	---	Cucumbers		15%	kg
	0707.00.20	---	Gherkins		15%	kg
07.08			Leguminous vegetables, shelled or unshelled, fresh or chilled.			
	0708.10	-	Peas (<i>Pisum sativum</i>)	(PK)Free	15%	kg
	0708.20	-	Beans (<i>Vigna spp., Phaseolus spp.</i>)		15%	kg
	0708.90	-	Other leguminous vegetables		15%	kg

07.09			Other vegetables, fresh or chilled.			
	0709.20	-	Asparagus		15%	kg
	0709.30	-	Aubergines (egg-plants)		15%	kg
	0709.40	-	Celery other than celeriac		15%	kg
		-	Mushrooms and truffles :			
	0709.51	--	Mushrooms of the genus <i>Agaricus</i>		15%	kg
	0709.52	--	Mushrooms of the genus <i>Boletus</i>	(PK)Free (SF)5% (SD)5%	15%	kg
	0709.53	--	Mushrooms of the genus <i>Cantharellus</i>	(PK)Free (SF)5% (SD)5%	15%	kg
	0709.54	--	Shiitake (<i>Lentinus edodes</i>)	(PK)Free (SF)5% (SD)5%	15%	kg
	0709.55	--	Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma</i> <i>anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	(PK)Free (SF)5% (SD)5%	15%	kg
	0709.56	--	Truffles (<i>Tuber spp.</i>)	(PK)Free	15%	kg
	0709.59	--	Other	(PK)Free (SF)5% (SD)5%	15%	kg
	0709.60	-	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>		15%	kg
	0709.70	-	Spinach, New Zealand spinach and orache spinach (garden spinach)		15%	kg
		-	Other :			
	0709.91	--	Globe artichokes	(PK)Free	15%	kg
	0709.92	--	Olives		15%	kg
	0709.93	--	Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)		15%	kg
	0709.99	--	Other:			
		---	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), whether or not on the cob:			
	0709.99.11	----	Sweet corn certified for sowing and rendered inedible by chemical treatment	(SG) Free	Free	kg
	0709.99.12	----	Other		15%	kg
	0709.99.20	---	Other		15%	kg

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07.10			Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
	0710.10	-	Potatoes :			
	0710.10.10	---	Uncooked		Rs.22/- per Kg.	kg
	0710.10.20	---	Cooked		Rs.22/- per Kg.	kg
		-	Leguminous vegetables, shelled or unshelled :			
	0710.21	--	Peas (<i>Pisum sativum</i>) :			
	0710.21.10	---	Uncooked	(PK)Free	15%	kg
	0710.21.20	---	Cooked	(PK)Free	15%	kg
	0710.22	--	Beans (<i>Vigna spp., Phaseolus spp.</i>) :			
	0710.22.10	---	Uncooked		15%	kg
	0710.22.20	---	Cooked		15%	kg
	0710.29	--	Other :			
	0710.29.10	---	Uncooked		15%	kg
	0710.29.20	---	Cooked		15%	kg
	0710.30	-	Spinach, New Zealand spinach and orache spinach (garden spinach) :			
	0710.30.10	---	Uncooked		15%	kg
	0710.30.20	---	Cooked		15%	kg
	0710.40	-	Sweet corn :			
	0710.40.10	---	Uncooked	(PK)Free	15%	kg
	0710.40.20	---	Cooked	(PK)Free	15%	kg
	0710.80	-	Other Vegetables :			
	0710.80.10	---	Uncooked		15%	kg
	0710.80.20	---	Cooked		15%	kg

	0710.90	-	Mixtures of vegetables :			
	0710.90.10	---	Uncooked		15%	kg
	0710.90.20	---	Cooked		15%	kg
07.11			Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.			
	0711.20	-	Olives	(PK)Free (SD)5%	15%	kg
	0711.40	-	Cucumbers and gherkins :			
	0711.40.10	---	Cucumbers		15%	kg
	0711.40.90	---	Gherkins		15%	kg
		-	Mushrooms and truffles :			
	0711.51	--	Mushrooms of the genus <i>Agaricus</i>	(PK)Free (SF)5% (SD)5%	15%	kg
	0711.59	--	Other	(PK)Free (SF)5% (SD)5%	15%	kg
	0711.90	-	Other vegetables; mixtures of vegetables :			
	0711.90.10	---	Garlic		10%	kg
	0711.90.20	---	Onion		Rs.11/- per Kg	kg
	0711.90.30	---	Capers	(PK)Free	15%	kg
	0711.90.90	---	Other		15%	kg
07.12			Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
	0712.20	-	Onions	(PK)Free	Rs.11/- per Kg	kg
		-	Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles :			
	0712.31	--	Mushrooms of the genus <i>Agaricus</i>	(PK)Free (SF)5% (SD)5%	15%	kg
	0712.32	--	Wood ears (<i>Auricularia spp.</i>)	(PK)Free (SF)5% (SD)5%	15%	kg

	0712.33	--	Jelly fungi (<i>Tremella spp.</i>)	(PK)Free (SF)5% (SD)5%	15%	kg
	0712.34	--	Shiitake (<i>Lentinus edodes</i>)	(PK)Free (SF)5% (SD)5%	15%	kg
	0712.39	--	Other	(PK)Free (SF)5% (SD)5%	15%	kg
	0712.90	-	Other vegetables; mixtures of vegetables :			
	0712.90.10	---	Garlic		10%	kg
	0712.90.90	---	Other		15%	kg
07.13			Dried leguminous vegetables, shelled, whether or not skinned or split.			
	0713.10	-	Peas (<i>Pisum sativum</i>):			
	0713.10.10	---	Whole		15%	kg
	0713.10.20	---	Split		15%	kg
	0713.20	-	Chickpeas (garbanzos):			
	0713.20.10	---	Whole	(PK)Free	10%	kg
	0713.20.20	---	Split	(PK)Free	10%	kg
		-	Beans (<i>Vigna spp., Phaseolus spp.</i>) :			
	0713.31	--	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek :			
		---	Green gram (moong):			
	0713.31.11	----	Beans certified for sowing and rendered inedible by chemical treatment	(SG) Free	Free	kg
	0713.31.19	----	Other		Rs.5/- per kg.	kg
		---	Black gram:			
	0713.31.21	----	Beans certified for sowing and rendered inedible by chemical treatment	(SG) Free	Free	kg
	0713.31.22	----	Skinned, whether or not split		10%	kg
	0713.31.29	----	Other		10%	kg
	0713.31.90	---	Other		15%	kg
	0713.32	--	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):			
	0713.32.10	---	Beans certified for sowing and rendered inedible by chemical treatment	(PK)Free (SG) Free	Free	kg
	0713.32.90	---	Other	(PK)Free	15%	kg
	0713.33	--	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):			
	0713.33.10	---	Beans certified for sowing and rendered inedible by chemical treatment	(PK)Free (SG) Free	Free	kg
	0713.33.90	---	Other	(PK)Free	15%	kg

	0713.34	--	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>):			
	0713.34.10	---	Beans certified for sowing and rendered inedible by chemical treatment	(SG) Free	Free	kg
	0713.34.90	---	Other		15%	kg
	0713.35	--	Cow peas (<i>Vigna unguiculata</i>):			
	0713.35.10	---	Beans certified for sowing and rendered inedible by chemical treatment	(SG) Free	Free	kg
	0713.35.90	---	Other		Rs 5/- per Kg	kg
	0713.39	--	Other :			
	0713.39.10	---	Beans certified for sowing and rendered inedible by chemical treatment	(SG) Free	Free	kg
	0713.39.90	---	Other		15%	Kg
	0713.40	-	Lentils :			
		---	Massor dhal (red lentils) whole or split :			
	0713.40.11	----	Whole	(SD)Free	Free	kg
	0713.40.12	----	Split	(SD)Free	Free	kg
		---	Whole or split yellow lentils :			
	0713.40.21	----	Whole	(SD)Free	Free	kg
	0713.40.22	----	Split	(SD)Free	Free	kg
	0713.40.90	---	Other	(SD)22.4%	15%	kg
	0713.50	-	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	(PK)Free	15%	kg
	0713.60	-	Pigeon peas (<i>Cajanus cajan</i>):			
	0713.60.10	---	Toor Dhal		Rs.6/- per Kg	kg
	0713.60.90	---	Other		15%	kg
	0713.90	-	Other		15%	kg
07.14			Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
	0714.10	-	Manioc (cassava)		15%	kg
	0714.20	-	Sweet potatoes		15%	kg
	0714.30	-	Yams (<i>Dioscorea</i> spp.)		15%	kg
	0714.40	-	Taro (<i>Colocasia</i> spp.)		15%	kg
	0714.50	-	Yautia (<i>Xanthosoma</i> spp.)		15%	kg
	0714.90	-	Other	(PK)Free	15%	kg

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

- 1.- This Chapter does not cover inedible nuts or fruits.
- 2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
- 3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),

provided that they retain the character of dried fruit or dried nuts.
- 4.- Heading 08.12 applies to fruits and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

HS Hdg. (1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
08.01			Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
		-	Coconuts :			
	0801.11	--	Desiccated :			
	0801.11.10	---	Edible 'Copra'	(PK)Free	15%	kg
	0801.11.90	---	Other	(PK)Free	15%	kg
	0801.12	--	In the inner shell (endocarp)	(PK)Free	15%	kg
	0801.19	--	Other:			
	0801.19.20	---	Seed Coconut	(PK)Free	15%	kg & u
	0801.19.30	---	King coconut	(PK)Free	15%	kg & u
	0801.19.90	---	Other	(PK)Free	15%	kg
		-	Brazil nuts :			
	0801.21	--	In shell :			
	0801.21.10	---	Fresh	(PK)Free	15%	kg
	0801.21.90	---	Other	(PK)Free	15%	kg

	0801.22	--	Shelled	(PK)Free	15%	kg
		-	Cashew nuts :			
	0801.31	--	In shell :			
	0801.31.10	---	Fresh	(PK)Free	15%	kg
	0801.31.90	---	Other	(PK)Free	15%	kg
	0801.32	--	Shelled	(PK)Free	15%	kg
08.02			Other nuts, fresh or dried, whether or not shelled or peeled.			
		-	Almonds :			
	0802.11	--	In shell :			
	0802.11.10	---	Fresh	(PK)Free (SD)5%	15%	kg
	0802.11.90	---	Other	(PK)Free (SD)5%	15%	kg
	0802.12	--	Shelled	(PK)Free (SD)5%	15%	kg
		-	Hazelnuts or filberts (<i>Corylus spp.</i>) :			
	0802.21	--	In shell :			
	0802.21.10	---	Fresh	(PK)Free (SD)5%	15%	kg
	0802.21.90	---	Other	(PK)Free (SD)5%	15%	kg
	0802.22	--	Shelled	(PK)Free	15%	kg
		-	Walnuts :			
	0802.31	--	In shell :			
	0802.31.10	---	Fresh	(PK)Free (SD)5%	15%	kg
	0802.31.90	---	Other	(PK)Free (SD)5%	15%	kg
	0802.32	--	Shelled	(PK)Free	15%	kg
		-	Chestnuts (<i>Castanea spp.</i>) :			
	0802.41	--	In shell	(PK)Free (SD)5%	15%	kg
	0802.42	--	Shelled	(PK)Free (SD)5%	15%	kg
		-	Pistachios :			
	0802.51	--	In shell	(PK)Free (SD)5%	15%	kg
	0802.52	--	Shelled	(PK)Free (SD)5%	15%	kg
		-	Macadamia nuts:			
	0802.61	--	In shell	(PK)Free (SD)5%	15%	kg

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1 කොටස : (1) අදියර - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	0802.62	--	Shelled	(PK)Free (SD)5%	15%	kg
	0802.70	-	Kola nuts (<i>Cola spp.</i>)	(PK)Free	15%	kg
	0802.80	-	Areca nuts:			
	0802.80.10	---	Fresh (not shelled or peeled)	(PK)Free	15%	kg
	0802.80.90	---	Other	(PK)Free	15%	kg
		-	Other :			
	0802.91	--	Pine nuts, in shell :			
	0802.91.10	---	Fresh	(PK)Free	15%	kg
	0802.91.90	---	Other	(PK)Free	15%	kg
	0802.92	--	Pine nuts, shelled	(PK)Free	15%	kg
	0802.99	--	Other :			
	0802.99.10	---	Fresh (not shelled or peeled)	(PK)Free	15%	kg
	0802.99.90	---	Other	(PK)Free	15%	kg
08.03			Bananas, including plantains, fresh or dried.			
	0803.10	-	Plantains			
	0803.10.10	---	Fresh		15%	kg
	0803.10.90	---	Other		15%	kg
	0803.90	-	Other			
	0803.90.10	---	Fresh		15%	kg
	0803.90.90	---	Other		15%	kg
08.04			Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried.			
	0804.10	-	Dates :			
	0804.10.10	---	Fresh	(IN)Free (PK)Free (SF)5% or Rs.20/- per kg (SD)4.5% or Rs.20/- per kg	10% or Rs.60/- per kg	kg
	0804.10.20	---	Dried	(IN)Free (PK)Free (SF)5% or Rs.20/- per kg (SD)4.5% or Rs.20/- per kg	10% or Rs.80/- per kg	kg
	0804.20	-	Figs :			

	0804.20.10	---	Fresh	(PK)Free (SF)7.5% (SD)5%	15%	kg
	0804.20.20	---	Dried	(PK)Free (SF)7.5% (SD)5%	15%	kg
	0804.30	-	Pineapples :			
	0804.30.10	---	Fresh		15%	kg
	0804.30.20	---	Dried		15%	kg
	0804.40	-	Avacados :			
	0804.40.10	---	Fresh		15%	kg
	0804.40.20	---	Dried		15%	kg
	0804.50	-	Guavas, mangoes and mangoesteens :			
	0804.50.10	---	Guavas, fresh		15%	kg
	0804.50.20	---	Guavas, dried		15%	kg
	0804.50.30	---	Mangoes, fresh		15%	kg
	0804.50.40	---	Mangoes, dried		15%	kg
	0804.50.50	---	Mangoesteens, fresh		15%	kg
	0804.50.60	---	Mangoesteens, dried		15%	kg
08.05			Citrus fruit, fresh or dried.			
	0805.10	-	Oranges :			
	0805.10.10	---	Fresh	(PK)Free (SA)17% (SF)5% (SD)5%	15%	kg
	0805.10.20	---	Dried	(PK)Free (SA)17% (SF)5% (SD)5%	15%	kg
		-	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :			
	0805.21	—	Mandarins (including tangerines and satsumas) :			
	0805.21.10	—	Fresh	(PK)Free (SA)17% or Rs.142 per kg (SF)5% or Rs.50 per Kg (SD)5% or Rs.50 per Kg	15% or Rs.150/- per kg	kg

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1 කොටස : (1) අදියර - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	0805.21.20	—	Dried	(PK)Free (SA)17% or Rs.142 per kg (SF)5% or Rs.30 per Kg (SD)5% or Rs.30 per Kg	15% or Rs.90/- per kg	kg
	0805.22	—	Clementines :			
	0805.22.10	—	Fresh	(PK)Free (SA)17% (SF)5% (SD)5%	15%	kg
	0805.22.20	—	Dried	(PK)Free (SA)17% (SF)5% (SD)5%	15%	kg
	0805.29	—	Other :			
	0805.29.10	—	Fresh	(PK)Free (SA)17% (SF)5% (SD)5%	15%	kg
	0805.29.20	—	Dried	(PK)Free (SA)17% (SF)5% (SD)5%	15%	kg
	0805.40	-	Grapefruit and pomelos :			
	0805.40.10	---	Fresh	(PK)Free	15%	kg
	0805.40.20	---	Dried	(PK)Free	15%	kg
	0805.50	-	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) :			
	0805.50.10	---	Fresh		15%	kg
	0805.50.20	---	Dried		15%	kg
	0805.90	-	Other :			
	0805.90.10	---	Fresh	(PK)Free	15%	kg
	0805.90.20	---	Dried	(PK)Free	15%	kg
	08.06		Grapes, fresh or dried.			
	0806.10	-	Fresh	(GT)13% (SA)17%	15%	kg
	0806.20	-	Dried	(PK)Free	15% or Rs.80/- per kg	kg

08.07			Melons (including watermelons) and papaws (papayas), fresh.			
		-	Melons (including watermelons) :			
	0807.11	--	Watermelons		15%	kg
	0807.19	--	Other		15%	kg
	0807.20	-	Papaws (papayas)		15%	kg
08.08			Apples, pears and quinces, fresh.			
	0808.10	-	Apples	(GT)13% (PK)Free (SA)17% (SF)5% (SD)Free	15%	kg
	0808.30	-	Pears	(PK)Free (SF)5% or Rs.30/- per kg (SD)5% or Rs.30/- per kg	15% or Rs.80/- per kg	kg
	0808.40	-	Quinces	(PK)Free (SF)5% or Rs.30/- per kg (SD)5% or Rs.30/- per kg	15% or Rs.80/- per kg	kg
08.09			Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
	0809.10	-	Apricots	(PK)Free (SD)5%	15%	kg
		-	Cherries:			
	0809.21	--	Sour cherries (<i>Prunus cerasus</i>)	(PK)Free (SD)5%	15%	kg
	0809.29	--	Other	(PK)Free (SD)5%	15%	kg
	0809.30	-	Peaches, including nectarines	(PK)Free (SD)5%	15%	kg
	0809.40	-	Plums and sloes	(PK)Free	15% or Rs.80/- per kg	kg
08.10			Other fruit, fresh.			
	0810.10	-	Strawberries		15%	kg
	0810.20	-	Raspberries, blackberries, mulberries and loganberries	(PK)Free	15%	kg
	0810.30	-	Black, white or red currants and gooseberries	(PK)Free	15%	kg

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1 කොටස : (1) අදියර - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	0810.40	-	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	(PK)Free (SF)7.5% (SD)5%	15%	kg
	0810.50	-	Kiwifruit	(IN)Free (PK)Free (SF)5% or Rs.30/- per kg (SD)5% or Rs.30/- per kg	15% or Rs.80/- per kg	kg
	0810.60	-	Durians		15%	kg
	0810.70	-	Persimmons	(PK)Free	15%	kg
	0810.90	-	Other :			
	0810.90.10	---	Cocoa nuts, raw	(PK)Free	15%	kg
	0810.90.90	---	Other	(PK)Free	15% or Rs.80/- per kg	kg
08.11			Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
	0811.10	-	Strawberries		15%	kg
	0811.20	-	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	(PK)Free	15%	kg
	0811.90	-	Other	(PK)Free	15%	kg
08.12			Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.			
	0812.10	-	Cherries	(PK)Free (SD)5%	15%	kg
	0812.90	-	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
08.13			Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
	0813.10	-	Apricots	(PK)Free (SD)5%	15%	kg
	0813.20	-	Prunes	(PK)Free (SD)5%	15%	kg
	0813.30	-	Apples	(PK)Free (SF)5% (SD)5%	15%	kg
	0813.40	-	Other fruit :			

	0813.40.10	---	Tamarind		15%	kg
	0813.40.90	---	Other		15%	kg
	0813.50	-	Mixtures of nuts or dried fruits of this Chapter	(PK)Free	15%	kg
08.14	0814.00		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	(PK)Free	15%	kg

Chapter 9

Coffee, tea, maté and spices

Notes.

1.- Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows :

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
09.01			Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
		-	Coffee, not roasted :			
	0901.11	--	Not decaffeinated :			
	0901.11.10	---	Coffee Seeds	(PK)Free	15%	kg
	0901.11.90	---	Other	(PK)Free	15%	kg
	0901.12	--	Decaffeinated :			
	0901.12.10	---	Coffee Seeds	(PK)Free	15%	kg
	0901.12.90	---	Other	(PK)Free	15%	kg
		-	Coffee, roasted :			
	0901.21	--	Not decaffeinated	(PK)Free	15%	kg
	0901.22	--	Decaffeinated	(PK)Free	15%	kg
	0901.90	-	Other	(PK)Free	15%	kg

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1 කොටස : (1) අදියර - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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09.02			Tea, whether or not flavoured.			
	0902.10	-	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :			
		---	In immediate packing of a content not exceeding 4g:			
	0902.10.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	(PK)Free	15%	kg
	0902.10.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	(PK)Free	15%	kg
	0902.10.13	----	Other , flavoured	(PK)Free	15%	kg
	0902.10.19	----	Other	(PK)Free	15%	kg
		---	In immediate packing of a content exceeding 4g, but not exceeding 1kg:			
	0902.10.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	(PK)Free	15%	kg
	0902.10.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	(PK)Free	15%	kg
	0902.10.23	----	Other , flavoured	(PK)Free	15%	kg
	0902.10.29	----	Other	(PK)Free	15%	kg
		---	In immediate packing of a content exceeding 1Kg, but not exceeding 3kg:			
	0902.10.31	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	(PK)Free	15%	kg
	0902.10.32	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	(PK)Free	15%	kg
	0902.10.33	----	Other , flavoured	(PK)Free	15%	kg
	0902.10.39	----	Other	(PK)Free	15%	kg
	0902.20	-	Other green tea (not fermented):			
		---	In immediate packing of a content exceeding 3 kg but not exceeding 5kg:			
	0902.20.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	(PK)Free	15%	kg
	0902.20.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	(PK)Free	15%	kg
	0902.20.13	----	Other , flavoured	(PK)Free	15%	kg
	0902.20.19	----	Other	(PK)Free	15%	kg

		---	In immediate packing of a content exceeding 5Kg, but not exceeding 10 kg:			
	0902.20.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	(PK)Free	15%	kg
	0902.20.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	(PK)Free	15%	kg
	0902.20.23	----	Other , flavoured	(PK)Free	15%	kg
	0902.20.29	----	Other	(PK)Free	15%	kg
		---	Other:			
	0902.20.91	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	(PK)Free	15%	kg
	0902.20.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	(PK)Free	15%	kg
	0902.20.93	----	Other , flavoured	(PK)Free	15%	kg
	0902.20.99	----	Other	(PK)Free	15%	kg
	0902.30	-	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg :			
		---	In immediate packing of a content not exceeding 4g:			
	0902.30.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	(PK)Free	15%	kg
	0902.30.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	(PK)Free	15%	kg
	0902.30.13	----	Other, Flavoured	(PK)Free	15%	kg
	0902.30.19	----	Other	(PK)Free	15%	kg
		---	In immediate packing of a content exceeding 4g but not exceeding 1 kg:			
	0902.30.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	(PK)Free	15%	kg
	0902.30.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	(PK)Free	15%	kg
	0902.30.23	----	Other, Flavoured	(PK)Free	15%	kg
	0902.30.29	----	Other	(PK)Free	15%	kg
		---	In immediate packing of a content exceeding 1kg but not exceeding 3 kg:			
	0902.30.31	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	(PK)Free	15%	kg

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1 කොටස : (1) අදියර - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	0902.30.32	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	(PK)Free	15%	kg
	0902.30.33	----	Other, Flavoured	(PK)Free	15%	kg
	0902.30.39	----	Other	(PK)Free	15%	kg
	0902.40	-	Other black tea (fermented) and other partly fermented tea:			
		---	In immediate packing of a content exceeding 3Kg but not exceeding 5 Kg:			
	0902.40.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	(PK)Free	15%	kg
	0902.40.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	(PK)Free	15%	kg
	0902.40.13	----	Other , flavoured	(PK)Free	15%	kg
	0902.40.19	----	Other	(PK)Free	15%	kg
		---	In immediate packing of a content exceeding 5Kg but not exceeding 10 Kg:			
	0902.40.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	(PK)Free	15%	kg
	0902.40.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	(PK)Free	15%	kg
	0902.40.23	----	Other , flavoured	(PK)Free	15%	kg
	0902.40.29	----	Other	(PK)Free	15%	kg
		---	Other:			
	0902.40.91	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	(PK)Free	15%	kg
	0902.40.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	(PK)Free	15%	kg
	0902.40.93	----	Other , flavoured	(PK)Free	15%	kg
	0902.40.99	----	Other	(PK)Free	15%	kg
09.03	0903.00		Mate.	(PK)Free (SF) 7.5% (SD) 5%	15%	kg
09.04			Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.			

		-	Pepper :			
	0904.11	--	Neither crushed nor ground			
		---	Light Berries of pepper with a density not exceeding 450grams per litre			
	0904.11.11	----	Organic	(PK)Free	15%	kg
	0904.11.19	----	Other	(PK)Free	15%	kg
	0904.11.20	---	Matured Berries of pepper with a density exceeding 450grams per litre	(PK)Free	15%	kg
	0904.11.30	---	Other, white	(PK)Free	15%	kg
	0904.11.90	---	Other	(PK)Free	15%	kg
	0904.12	--	Crushed or ground :			
	0904.12.10	---	Crushed	(PK)Free	15%	kg
	0904.12.20	---	Ground	(PK)Free	15%	kg
		-	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
	0904.21	--	Dried, neither crushed nor ground:			
	0904.21.10	---	Chillies		Rs.30/- per Kg.	kg
	0904.21.90	---	Other		15%	kg
	0904.22	--	Crushed or ground:			
	0904.22.10	---	Chillies		Rs.30/- per Kg.	kg
	0904.22.90	---	Other		Rs.30/- per Kg.	kg
09.05			Vanilla.			
	0905.10	--	Neither crushed nor ground:			
	0905.10.10	---	Vanilla Pods	(PK)Free	15%	kg
	0905.10.90	---	Other	(PK)Free	15%	kg
	0905.20	--	Crushed or ground	(PK)Free	15%	kg

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1 කොටස : (1) අදියර - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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09.06			Cinnamon and cinnamon-tree flowers.			
		-	Neither crushed nor ground :			
	0906.11	--	Cinnamon (<i>Cinnamomum zeylanicum Blume</i>):			
		---	Organic			
	0906.11.11	----	Quills cut, in retail packs of 1 kg or less and packed in cases	(PK)Free	15%	kg
	0906.11.12	----	Other quills	(PK)Free	15%	kg
	0906.11.13	----	Qullings	(PK)Free	15%	kg
	0906.11.14	----	Featherings	(PK)Free	15%	kg
	0906.11.15	----	Chips	(PK)Free	15%	kg
	0906.11.19	----	Other	(PK)Free	15%	kg
		---	Other:			
	0906.11.91	----	Quills cut, in retail packs of 1 kg or less and packed in cases	(PK)Free	15%	kg
	0906.11.92	----	Other quills	(PK)Free	15%	kg
	0906.11.93	----	Qullings	(PK)Free	15%	kg
	0906.11.94	----	Featherings	(PK)Free	15%	kg
	0906.11.95	----	Chips	(PK)Free	15%	kg
	0906.11.99	----	Other	(PK)Free	15%	kg
	0906.19	--	Other	(PK)Free	15%	kg
	0906.20	-	Crushed or ground :			
	0906.20.10	---	Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) crushed	(PK)Free	15%	kg
	0906.20.20	---	Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) ground	(PK)Free	15%	kg
	0906.20.90	---	Other	(PK)Free	15%	kg
09.07			Cloves (whole fruit, cloves and stems).			

	0907.10	-	Neither crushed nor ground:			
		---	Organic:			
	0907.10.11	----	Whole fruit	(PK)Free	15%	kg
	0907.10.12	----	Cloves	(PK)Free	15%	kg
	0907.10.13	----	Stems	(PK)Free	15%	kg
		---	Other:			
	0907.10.91	----	Whole fruit	(PK)Free	15%	kg
	0907.10.92	----	Cloves	(PK)Free	15%	kg
	0907.10.93	----	Stems	(PK)Free	15%	kg
	0907.20	-	Crushed or ground	(PK)Free	15%	kg
09.08			Nutmeg, mace and cardamoms.			
		-	Nutmeg:			
	0908.11	--	Neither crushed nor ground:			
		---	Organic:			
	0908.11.11	----	Wormy and Punky	(PK)Free	15%	kg
	0908.11.19	----	Other	(PK)Free	15%	kg
		---	Other:			
	0908.11.91	----	Wormy and Punky	(PK)Free	15%	kg
	0908.11.99	----	Other	(PK)Free	15%	kg
	0908.12	--	Crushed or ground:			
	0908.12.10	---	Broken	(PK)Free	15%	kg
	0908.12.90	---	Other	(PK)Free	15%	kg
		-	Mace:			
	0908.21	--	Neither crushed nor ground	(PK)Free	15%	kg
	0908.22	--	Crushed or ground	(PK)Free	15%	kg
		-	Cardamoms:			
	0908.31	--	Neither crushed nor ground	(PK)Free (SD)25.2%	15%	kg
	0908.32	--	Crushed or ground	(PK)Free (SD)25.2%	15%	kg
09.09			Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
		-	Seeds of coriander:			

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1 කොටස : (1) අදියර - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	0909.21	--	Neither crushed nor ground	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0909.22	--	Crushed or ground	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Seeds of cumin:			
	0909.31	--	Neither crushed nor ground	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0909.32	--	Crushed or ground	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Seeds of anise, badian, caraway or fennel; juniper berries :			
	0909.61	--	Neither crushed nor ground:			
	0909.61.10	---	Seeds of anise or badin	(PK)Free (SD)4.5%	15%	kg
	0909.61.20	---	Seeds of fennel	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0909.61.30	---	Seeds of caraway	PK(Free) (SD)4.5%	15%	Kg
	0909.61.90	---	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0909.62	--	Crushed or ground:			
	0909.62.10	---	Anise, badin or caraway	PK(Free) (SD)4.5%	15%	Kg
	0909.62.90	---	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
09.10			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
		-	Ginger :			
	0910.11	--	Neither crushed nor ground:			
	0910.11.10	---	Dried	(AD)12.5% (BN)12.7% (SD)27%	15%	kg
	0910.11.90	---	Other	(SD)27%	15%	kg
	0910.12	--	Crushed or ground	(AD)12.5% (BN)12.7% (SD)27%	15%	kg
	0910.20	-	Saffron :			
	0910.20.10	---	Neither crushed nor ground	(PK)Free (SD)5%	15%	kg
	0910.20.90	---	Other	(PK)Free (SD)5%	15%	kg
	0910.30	-	Turmeric (curcuma) :			
	0910.30.10	---	Neither crushed nor ground		15%	kg

	0910.30.90	---	Other		15%	kg
		-	Other spices :			
	0910.91	--	Mixtures referred to in Note 1(b) to this Chapter :			
	0910.91.10	---	Neither crushed nor ground		15%	kg
	0910.91.90	---	Other		15%	kg
	0910.99	--	Other :			
	0910.99.10	---	Mathe seed	(PK)Free	15%	kg
	0910.99.20	---	Curry	(PK)Free	15%	kg
		---	Thyme and bay leaves			
	0910.99.31	----	Neither crushed nor ground	(PK)Free	15%	kg
	0910.99.39	----	Other	(PK)Free	15%	kg
		---	Other:			
	0910.99.91	---	Neither crushed nor ground	(PK)Free	15%	kg
	0910.99.99	----	Other	(PK)Free	15%	kg

Chapter 10

Cereals

Notes.

- 1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.
- 2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

- 1.- The term “durum wheat” means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

HS Hdg. (1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
10.01		Wheat and meslin.			

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1 කොටස : (1) අදියර - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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		-	Durum wheat:			
	1001.11	--	Seed	(PK)Free (SD)Free (SG) Free	Free	kg
	1001.19	--	Other	(PK)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	1001.91	--	Seed:			
	1001.91.10	---	Wheat grain	(PK)Free	15% or Rs.12/- per kg	kg
	1001.91.90	---	Other	(PK)Free	Free	kg
	1001.99	--	Other:			
	1001.99.10	---	Wheat grain	(PK)Free	15% or Rs.12/- per kg	kg
	1001.99.90	---	Other	(PK)Free (SG) Free	Free	kg
10.02			Rye .			
	1002.10	-	Seed	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	1002.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
10.03			Barley.			
	1003.10	-	Seed	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	1003.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
10.04			Oats.			
	1004.10	-	Seed	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	1004.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

10.05			Maize (corn) .			
	1005.10	-	Seed	(SG) Free	Free	kg
	1005.90	-	Other	(PK)Free	15%	kg
10.06			Rice.			
	1006.10	-	Rice in the husk (paddy or rough)		15% or Rs.60/- per kg	kg
	1006.20	-	Husked (brown) rice		15% or Rs.60/- per kg	kg
	1006.30	-	Semi-milled or wholly milled rice, whether or not polished or glazed:			
		---	Raw Rice			
	1006.30.11	----	Basmati Rice (As defined by Department of Agriculture)		15% or Rs.60/- per kg	kg
	1006.30.19	----	Other		15% or Rs.60/- per kg	kg
		---	Parboiled Rice			
	1006.30.21	----	Basmati Rice (As defined by Department of Agriculture)		15% or Rs.60/- per kg	kg
	1006.30.29	----	Other		15% or Rs.60/- per kg	kg
	1006.40	-	Broken rice		15% or Rs.100/- per kg	kg
10.07			Grain sorghum.			
	1007.10	-	Seed	(PK)Free	15%	kg
	1007.90	-	Other	(PK)Free	15%	kg
10.08			Buckwheat, millet and canary seeds; other cereals.			
	1008.10	-	Buckwheat	(PK)Free	15%	kg
		-	Millet :			
	1008.21	--	Seed:			
	1008.21.10	---	Kurakkan (<i>Eleusine coracana spp.</i>)	(PK)Free	15%	kg

	1008.21.90	---	Other	(PK)Free	15%	kg
	1008.29	--	Other:			
	1008.29.10	---	Kurakkan (<i>Eleusine coracana spp.</i>)	(PK)Free	15%	kg
	1008.29.90	---	Other	(PK)Free	15%	kg
	1008.30	-	Canary seeds	(PK)Free (SF)7.5% (SD)5%	15%	kg
	1008.40	-	Fonio (<i>Digitaria spp.</i>)	(PK)Free	15%	kg
	1008.50	-	Quinoa (<i>Chenopodium quinoa</i>)	(PK)Free	15%	kg
	1008.60	-	Triticale	(PK)Free	15%	kg
	1008.90	-	Other cereals	(PK)Free	15%	kg

Chapter 11

Products of the milling industry; malt; starches; inulin; wheat gluten

Notes.

1.- This Chapter does not cover :

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding That indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

- (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

Cereal (1)	Starch Content (2)	Ash Content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye	45 %	2.5 %	80 %	
Barley	45 %	3 %	80 %	
Oats	45 %	5 %	80 %	
Maize (corn) and grain sorghum	45 %	2 %	-	90 %
Rice	45 %	1.6 %	80 %	
Buckwheat	45 %	4 %	80 %	

- 3.- For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which :
- in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
11.01	1101.00		Wheat or meslin flour.			
	1101.00.10	---	Of wheat	(PK)Free	15% or Rs.16/-per kg	kg
	1101.00.90	---	Other	(PK)Free	15%	kg
11.02			Cereal flours other than of wheat or meslin.			
	1102.20	-	Maize (corn) flour	(PK)Free	15%	kg
	1102.90	-	Other :			
	1102.90.10	---	Rice flour		Rs.15/- per Kg	kg
	1102.90.20	---	Kurakkan (Eleusine coracana spp.) flour		15%	Kg
	1102.90.30	---	Rye flour	PK(Free)	15%	Kg
	1102.90.90	---	Other		15%	kg

11.03			Cereal groats, meal and pellets.			
		-	Groats and meal :			
	1103.11	--	Of wheat	(PK)Free	15%	kg
	1103.13	--	Of maize (corn)	(PK)Free	15%	kg
	1103.19	--	Of other cereals	(PK)Free	15% or Rs.80/- per kg	kg
	1103.20	-	Pellets	(PK)Free	15%	kg
11.04			Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
		-	Rolled or flaked grains :			
	1104.12	--	Of oats	(PK)Free	15% or Rs.100/- per kg	kg
	1104.19	--	Of other cereals	(PK)Free	15% or Rs.50/- per kg	kg
		-	Other worked grains (for example, hulled, pearled, sliced or kibbled) :			
	1104.22	--	Of oats	(PK)Free	15% or Rs.90/- per kg	kg
	1104.23	--	Of maize (corn)	(PK)Free	15% or Rs.540/- per kg	kg
	1104.29	--	Of other cereals	(PK)Free	15% or Rs.80/- per kg	kg
	1104.30	-	Germ of cereals, whole, rolled, flaked or ground	(PK)Free	15% or Rs.50/- per kg	kg
11.05			Flour, meal, powder, flakes, granules and pellets of potatoes.			
	1105.10	-	Flour, meal and powder	(PK)Free	15% or Rs.20/- per kg	kg
	1105.20	-	Flakes, granules and pellets	(PK)Free	15% or Rs.120/- per kg	kg
11.06			Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			

	1106.10	-	Of the dried leguminous vegetables of heading 07.13 :			
	1106.10.10	---	Black-gram flour	(PK)Free	15%	kg
	1106.10.90	---	Other	(PK)Free	15%	kg
	1106.20	-	Of sago or of roots or tubers of heading 07.14 :			
	1106.20.10	---	Arrowroot	(PK)Free	Free	kg
	1106.20.90	---	Other	(PK)Free	15%	kg
	1106.30	-	Of the products of Chapter 8:			
	1106.30.10	---	Dried coconut kernel, ground or powdered after extracting oil	(PK)Free	15%	kg
	1106.30.90	---	Other	(PK)Free	15%	kg
11.07			Malt, whether or not roasted.			
	1107.10	-	Not roasted	(IN)Free (PK)Free (SF)4% (SD)1.5%	15%	kg
	1107.20	-	Roasted	(IN)Free (PK)Free (SF)4% (SD)1.5%	15%	kg
11.08			Starches; inulin.			
		-	Starches :			
	1108.11	--	Wheat starch	(PK)Free (SF)5% (SD)5%	15%	kg
	1108.12	--	Maize (corn) starch	(PK)Free	15%	kg
	1108.13	--	Potato starch	(PK)Free	15%	kg
	1108.14	--	Manioc (cassava) starch	(PK)Free	15%	kg
	1108.19	--	Other starches	(PK)Free	15%	kg
	1108.20	-	Inulin	(PK)Free	15%	kg
11.09	1109.00		Wheat gluten, whether or not dried.	(PK)Free (SD)Free (SG) Free	Free	kg

Chapter 12
Oil seeds and oleaginous fruits; miscellaneous grains,
seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

- 1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as “seeds of a kind used for sowing”.
Heading 12.09 does not, however, apply to the following even if for sowing :
- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
- 4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.
Heading 12.11 does not, however, apply to :
- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
- 5.- For the purposes of heading 12.12, the term “seaweeds and other algae” does not include :
- (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

- 1.- For the purposes of subheading 1205.10, the expression “low erucic acid rape or colza seeds” means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
12.01			Soya beans, whether or not broken.			
	1201.10	-	Seed		15%	kg
	1201.90	-	Other		15%	kg
12.02			Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
	1202.30	-	Seed		15%	kg

		-	Other:			
	1202.41	--	In shell		15%	kg
	1202.42	--	Shelled, whether or not broken		15%	kg
12.03	1203.00		Copra.	(PK)Free (SG) Free	Free	kg
12.04	1204.00		Linseed, whether or not broken.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
12.05			Rape or colza seeds, whether or not broken.			
	1205.10	-	Low erucic acid rape or colza seeds	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	1205.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
12.06	1206.00		Sunflower seeds, whether or not broken.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
12.07			Other oil seeds and oleaginous fruits, whether or not broken.			
	1207.10	-	Palm nuts and kernels:			
	1207.10.10	---	Palm nuts certified and rendered inedible by chemical treatment	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	kg
	1207.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Cotton seeds:			
	1207.21	--	Seed	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	1207.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	1207.30	-	Castor oil seeds	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

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1 කොටස : (1) අදියර - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	1207.40	-	Sesamum seeds		15%	kg
	1207.50	-	Mustard seeds	(PK)Free	15%	kg
	1207.60	-	Safflower (<i>Carthamus tinctorius</i>) seeds	(PK)Free (SF)5% (SD)5%	15%	kg
	1207.70	-	Melon seeds	(PK)Free	15%	kg
		-	Other :			
	1207.91	--	Poppy seeds	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	1207.99	--	Other :			
	1207.99.10	---	Tea seeds	(PK)Free (SG) Free	Free	kg
	1207.99.90	---	Other	(PK)Free	15%	kg
12.08			Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
	1208.10	-	Of soya beans	(PK)Free	15%	kg
	1208.90	-	Other	(PK)Free	15%	kg
12.09			Seed, fruits and spores, of a kind used for sowing.			
	1209.10	-	Sugar beet seeds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Seeds of forage plants :			
	1209.21	--	Lucerne (<i>alfalfa</i>) seeds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	1209.22	--	Clover (<i>Trifolium</i> spp.) seeds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	1209.23	--	Fescue seeds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	1209.24	--	Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	1209.25	--	Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	1209.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	1209.30	-	Seeds of herbeceous plants cultivated principally for their flowers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	1209.91	--	Vegetable seeds	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	1209.99	--	Other :			
	1209.99.10	---	Fruit seeds	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	1209.99.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
12.10			Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
	1210.10	-	Hop cones, neither ground nor powdered nor in the form of pellets	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	1210.20	-	Hop cones, ground, powdered or in the form of pellets; lupulin	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
12.11			Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh , chilled , frozen or dried, whether or not cut, crushed or powdered.			
	1211.20	-	Ginseng roots	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg

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	1211.30	-	Coca leaf	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	1211.40	-	Poppy straw	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	1211.50	-	Ephedra	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	1211.60	-	Bark of African cherry (<i>Prunus africana</i>)	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	1211.90	-	Other:			
	1211.90.10	---	Dried Cinnamon leaves, without any parts of branches	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	1211.90.90	---	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
12.12			Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.			
		-	Seaweeds and other algae:			
	1212.21	--	Fit for human consumption	(PK)Free (SD)4.5%	15%	kg
	1212.29	--	Other :	(PK)Free	15%	kg
		-	Other :			
	1212.91	--	Sugar beet	(PK)Free	15%	kg
	1212.92	--	Locust beans (carob)	(PK)Free	15%	kg
	1212.93	--	Sugar cane	(PK)Free	15%	kg
	1212.94	--	Chicory roots	(PK)Free	15%	kg
	1212.99	--	Other	(PK)Free	15%	kg
12.13	1213.00		Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.			

	1213.00.10	---	Waste straw	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	1213.00.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
12.14			Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
	1214.10	-	Lucerne (alfalfa) meal and pellets	(PK)Free (SF)7.5% (SD)5%	Free	kg
	1214.90	-	Other	(PK)Free	Free	kg

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

1.- Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to :

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).			
	1301.20	- Gum Arabic	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	1301.90	-	Other :			
	1301.90.10	---	Seed lac and stick lac	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	1301.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
13.02			Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
		-	Vegetable saps and extracts :			
	1302.11	--	Opium	(PK)Free (SD)4.5%	15%	kg
	1302.12	--	Of liquorice	(PK)Free (SD)4.5%	15%	kg
	1302.13	--	Of hops	(PK)Free (SD)Free (SG) Free	Free	kg
	1302.14	--	Of ephedra	(PK)Free	15%	kg
	1302.19	--	Other :			
	1302.19.10	---	Pyrethrum extracts	(AP)7.5% (PK)Free	15%	kg
	1302.19.90	---	Other	(PK)Free	15%	kg
	1302.20	-	Pectic substances, pectinates and pectates	(PK)Free (IN)Free (SD)Free (SG) Free	Free	kg
		-	Mucilages and thickeners, whether or not modified, derived from vegetable products :			
	1302.31	--	Agar-agar	(PK)Free (IN)Free (SD)Free (SG) Free	Free	kg
	1302.32	--	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	(PK)Free (IN)Free (SD)Free (SG) Free	Free	kg
	1302.39	--	Other	(SD)Free (SG) Free	Free	kg

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

- 1.- This Chapter does not cover the following products which are to be classified in Section XI :
 vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
14.01			Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
	1401.10	-	Bamboos	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	1401.20	-	Rattans	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	1401.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
[14.02]						
[14.03]						
14.04			Vegetable products not elsewhere specified or included.			
	1404.20	-	Cotton linters	(GT) Free (PK)Free (SD) Free (SG) Free	Free	kg
	1404.90	-	Other :			
	1404.90.10	---	Beedi leaves		15% or Rs.250/- per Kg.	kg

	1404.90.20	---	Betel leaves		15%	kg
	1404.90.30	---	Coconut shell pieces		10%	kg
	1404.90.40	---	Coconut shell powder		10%	kg
	1404.90.50	---	Coconut husk chips		10%	kg
	1404.90.60	---	Coconut ekels	(PK)Free	15%	kg
	1404.90.70	---	Raw vegetable materials of a kind used primarily in dyeing or tanning	(PK)Free (SG) Free	Free	kg
	1404.90.80	---	Kapok and vegetable hair	(PK)Free	15%	kg
		---	Other :			
	1404.90.91	----	Vegetable materials of a kind used primarily as stuffing or as padding (for example, eel-grass), whether or not put up as a layer with or without supporting material	(PK)Free	10%	kg
	1404.90.92	----	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles	(PK)Free	15%	kg
	1404.90.93	----	Coconut Coir Pith (compressed or not)		15%	kg
	1404.90.99	----	Other		10%	kg

Section III

ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Chapter 15

Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Notes.

1.- This Chapter does not cover :

- (a) Pig fat or poultry fat of heading 02.09;
- (b) Cocoa butter, fat or oil (heading 18.04);
- (c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
- (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
- (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
- (f) Factice derived from oils (heading 40.02).

- 2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
- 3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
- 4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Notes.

1. For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
- 2.- For the purposes of subheadings 1514.11 and 1514.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2 % by weight.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
15.01			Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
	1501.10	-	Lard	(PK)Free (SD)5%	15%	kg
	1501.20	-	Other pig fat	(PK)Free (SD)5%	15%	kg
	1501.90	-	Other	(PK)Free (SD)5%	15%	kg
15.02			Fats of bovine animals, sheep or goats, other than those of heading 15.03 :			
	1502.10	-	Tallow		10%	kg
	1502.90	-	Other		15%	kg
15.03	1503.00		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	(PK)Free	15%	kg
15.04			Fats and oils and their fractions, of fish or marine mammals, wheather or not refined, but not chemically modified .			
	1504.10	-	Fish-liver oils and their fractions:			
	1504.10.10	---	Shark liver oil	(PK)Free	15%	kg
	1504.10.90	---	Other	(PK)Free	15%	kg
	1504.20	-	Fats and oils and their fractions, of fish, other than liver oils	(PK)Free	15%	kg
	1504.30	-	Fats and oils and their fractions, of marine mammals :			

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	1504.30.10	---	Whale oil	(PK)Free	10%	kg
	1504.30.20	---	Sperm oil	(PK)Free	10%	kg
	1504.30.90	---	Other	(PK)Free	10%	kg
15.05	1505.00		Wool grease and fatty substances derived therefrom (including lanolin).			
	1505.00.10	---	Lanolin	(PK)Free (SD)4.5%	15%	kg
	1505.00.90	---	Other	(PK)Free (SD)5%	15%	kg
15.06	1506.00		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	(PK)Free	15%	kg
15.07			Soya-bean oil and its fractions, whether or not refined, but not chemically modified(+).			
	1507.10	-	Crude oil, whether or not degummed	(PK)Free	15% or Rs.70/- per kg	kg
	1507.90	-	Other	(PK)Free	15% or Rs.75/- per kg	kg
15.08			Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
	1508.10	-	Crude oil	(PK)Free	15% or Rs.70/- per kg	kg
	1508.90	-	Other	(PK)Free	15% or Rs.80/- per kg	kg
15.09			Olive oil and its fractions, whether or not refined, but not chemically modified.			

	1509.20	-	Extra Virgin olive oil	(PK)Free	15%or Rs.80/- per kg	kg
	1509.30	-	Virgin olive oil	(PK)Free	15%or Rs.80/- per kg	kg
	1509.40	-	Other virgin olive oils	(PK)Free	15%or Rs.80/- per kg	kg
	1509.90	-	Other	(PK)Free	15%or Rs.80/- per kg	kg
15.10			Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.			
	1510.10	-	Crude olive pomace oil	(PK)Free	15%or Rs.80/- per kg	kg
	1510.90	-	Other	(PK)Free	15%or Rs.80/- per kg	kg
15.11			Palm oil and its fractions, whether or not refined, but not chemically modified.			
	1511.10	-	Crude oil	(PK)Free	15%or Rs.70/- per kg	kg
	1511.90	-	Other :			
	1511.90.10	---	Serial fractions at room temperature (palm stearin)		15%or Rs.70/- per kg	kg
	1511.90.20	---	Palm oil imported in packing of 210 l and below		15%or Rs.75/- per kg	kg
	1511.90.30	---	Crude palm olein		15%or Rs.70/- per kg	kg
	1511.90.90	---	Other		15%or Rs.75/- per kg	kg
15.12			Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			

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		-	Sunflower-seed or safflower oil and fractions thereof:		
	1512.11	--	Crude oil	(PK)Free	15% or Rs.70/- per kg kg
	1512.19	--	Other	(PK)Free	15% or Rs.75/- per kg kg
		-	Cotton-seed oil and its fractions :		
	1512.21	--	Crude oil, whether or not gossypol has been removed	(PK)Free	15% or Rs.70/- per kg kg
	1512.29	--	Other	(PK)Free	15% or Rs.80/- per kg kg
15.13			Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		
		-	Coconut (copra) oil and its fractions :		
	1513.11	--	Crude oil :		
		---	In bulk :		
	1513.11.11	--- -	Virgin coconut oil		15% or Rs.75/- per kg kg
	1513.11.19	--- -	Other		15% or Rs.75/- per kg kg
		---	Other :		
	1513.11.21	--- -	Virgin coconut oil		15% or Rs.75/- per kg kg
	1513.11.29	--- -	Other		15% or Rs.75/- per kg kg
	1513.19	--	Other :		
	1513.19.10	---	In bulk		15% or Rs.75/- per kg kg
	1513.19.90	---	Other		15% or Rs.75/- per kg kg
		-	Palm kernel or babassu oil and fractions thereof :		

	1513.21	--	Crude oil	(PK)Free	15%or Rs.90/- per kg	kg
	1513.29	--	Other	(PK)Free	15%or Rs.90/- per kg	kg
15.14			Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
		-	Low erucic acid rape or colza oil and its fractions :			
	1514.11	--	Crude oil	(PK)Free	15% or Rs.75/- per kg	kg
	1514.19	--	Other	(PK)Free	15% or Rs.80/- per kg	kg
		-	Other :			
	1514.91	--	Crude oil	(PK)Free (SF)5% or Rs 26/- per kg (SD)5 % or Rs.26/- per kg	15% or Rs.75/- per kg	kg
	1514.99	--	Other	(PK)Free (SF)5% or Rs.28/- per kg (SD)5 % or Rs.28/- per kg	15% or Rs.80/- per kg	kg
15.15			Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
		-	Linseed oil and its fractions :			
	1515.11	--	Crude oil	(IN)Free (PK)Free (SF)5% or Rs.44/- per kg (SD)5% or Rs.44/- per kg	10% or Rs.85/- per kg	kg
	1515.19	--	Other	(IN)Free (PK)Free (SF)5% or Rs. 45/- per kg (SD)5% or Rs.45/- per kg	10% or Rs.90/- per kg	kg
		-	Maize (corn) oil and its fractions :			

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	1515.21	--	Crude oil	(PK)Free	15%or Rs.75/- per kg	kg
	1515.29	--	Other	(PK)Free	15%or Rs.80/- per kg	kg
	1515.30	-	Castor oil and its fractions	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	1515.50	-	Sesame oil and its fractions	(PK)Free	15%	kg
	1515.60	-	Microbial fats and oils and their fractions	(PK)Free	15%	kg
	1515.90	-	Other :			
	1515.90.10	---	Tung oil and its fractions	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	1515.90.90	---	Other	(PK)Free	15%	kg
15.16			Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared.			
	1516.10	-	Animal fats and oils and their fractions	(PK)Free	15%	kg
	1516.20	-	Vegetable fats and oils and their fractions	(PK)Free	10% or Rs.90/- per kg	kg
	1516.30	-	Microbial fats and oils and their fractions	(PK)Free	10% or Rs.90/- per kg	kg
15.17			Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.			
	1517.10	-	Margarine, excluding liquid margarine :			
	1517.10.20	---	Coconut Butter		15% or Rs. 75/- per kg	kg
	1517.10.30	---	Other , With a fat content 80% or more		15% or Rs.240/- per kg	kg
	1517.10.90	---	Other		15% or Rs.150/- per kg	kg

	1517.90	-	Other		10% or Rs.90/- per kg	Kg
15.18	1518.00		Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	(PK)Free	15%	kg
[15.19]						
15.20	1520.00		Glycerol, crude; glycerol waters and glycerol lyes:			
	1520.00.10	---	Glycerol, crude; glycerol lyes	(AP)7.5% (GT)9% (PK)Free (SF)5% (SD)4.5%	15%	kg
	1520.00.20	---	Glycerol waters	(AP)7.5% (PK)Free (SF)5% (SD)4.5%	15%	kg
15.21			Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, wheather or not refined or coloured.			
	1521.10	-	Vegetable waxes	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	1521.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
15.22	1522.00		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	(PK)Free (SD)4.5%	15%	kg

Section IV

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
 TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS,
 WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION
 WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS
 INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY**

Note.

- 1.- In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 16

**Preparations of meat, of fish, crustaceans,
molluscs or other aquatic invertebrates, or of insects**

Notes.

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

- 1.- For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
16.01	1601.00		Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.		15%	kg
16.02			Other prepared or preserved meat, meat offal, blood or insects.			
	1602.10	-	Homogenised preparations	(PK)Free	15%	kg
	1602.20	-	Of liver of any animal	(PK)Free	15%	kg
		-	Of poultry of heading 01.05 :			
	1602.31	--	Of turkeys	(PK)Free	15%	kg
	1602.32	--	Of fowls of the species <i>Gallus domesticus</i>	(PK)Free	15%	kg
	1602.39	--	Other	(PK)Free	15%	kg
		-	Of swine :			
	1602.41	--	Hams and cuts thereof	(PK)Free	15%	kg

	1602.42	--	Shoulders and cuts thereof	(PK)Free	15%	kg
	1602.49	--	Other, including mixtures	(PK)Free	15%	kg
	1602.50	-	Of bovine animals	(PK)Free	15%	kg
	1602.90	-	Other, including preparations of blood of any animal	(PK)Free	15%	kg
16.03	1603.00		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	(PK)Free (SD)5%	10%	kg
16.04			Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
		-	Fish, whole or in pieces, but not minced :			
	1604.11	--	Salmon	(GT)11.25% (PK)Free (SD)4.5%	15%	kg
	1604.12	--	Herrings	(GT)11.25% (SD)4.5%	15%	kg
	1604.13	--	Sardines, sardinella and brisling or sprats	(GT)11.25%	15%	kg
	1604.14	--	Tunas, skipjack tuna and bonito (<i>Sarda spp.</i>)	(GT)11.25%	15%	kg
	1604.15	--	Mackerel	(GT)11.25%	15%	kg
	1604.16	--	Anchovies	(GT)11.25% (PK)Free	15%	kg
	1604.17	--	Eels	(GT)11.25%	15%	kg
	1604.18	--	Shark fins	(GT)11.25% (SD)4.5%	15%	kg
	1604.19	--	Other	(GT)11.25% (SD)4.5%	15%	kg
	1604.20	-	Other prepared or preserved fish	(GT)11.25%	15%	kg
		-	Caviar and caviar substitutes :			
	1604.31	--	Caviar	(GT)12.5% (PK)Free (SD)4.5%	15%	kg
	1604.32	--	Caviar substitutes	(PK)Free (SD)4.5%	15%	kg
16.05			Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
	1605.10	-	Crab		15%	kg

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		-	Shrimps and prawns:			
	1605.21	--	Not in airtight container		15%	kg
	1605.29	--	Other		15%	kg
	1605.30	-	Lobster		15%	kg
	1605.40	-	Other crustaceans		15%	kg
		-	Molluscs :			
	1605.51	--	Oysters		15%	kg
	1605.52	--	Scallops, including queen scallops		15%	kg
	1605.53	--	Mussels		15%	kg
	1605.54	--	Cuttle fish and squid		15%	kg
	1605.55	--	Octopus		15%	kg
	1605.56	--	Clams, cockles and arkshells		15%	kg
	1605.57	--	Abalone		15%	kg
	1605.58	--	Snails, other than sea snails		15%	kg
	1605.59	--	Other		15%	kg
		-	Other aquatic invertebrates :			
	1605.61	--	Sea cucumbers		15%	kg
	1605.62	--	Sea urchins		15%	kg
	1605.63	--	Jellyfish		15%	kg
	1605.69	--	Other		15%	kg

Chapter 17

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover :

- Sugar confectionery containing cocoa (heading 18.06);
- Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- Medicaments or other products of Chapter 30.

Subheading Notes.

- For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.			

		-	Raw sugar not containing added flavouring or colouring matter :			
	1701.12	--	Beet sugar			
	1701.12.10	---	Having polarimeter reading of more than or equal to 99 ⁰ and less than 99.5 ⁰		Rs.30/- per Kg	kg
	1701.12.90	---	Other, having polarimeter reading less than 99 ⁰		Rs.30/- per Kg	kg
	1701.13	--	Cane sugar specified in Subheading Note 2 to this Chapter		Rs.30/- per Kg	kg
	1701.14	--	Other cane sugar			
	1701.14.10	---	Having polarimeter reading of more than or equal to 99 ⁰ and less than 99.5 ⁰		Rs.30/- per Kg	kg
	1701.14.90	---	Other, having polarimeter reading less than 99 ⁰		Rs.30/- per Kg	kg
		-	Other :			
	1701.91	--	Containing added flavouring or colouring matter :			
	1701.91.10	---	Having polarimeter reading more than or equal to 99.7 ⁰		Rs.30/- per Kg	kg
	1701.91.20	---	Having polarimeter reading of more than or equal to 99.5 ⁰ and less than 99.7 ⁰		Rs.30/- per Kg	kg
	1701.91.30	---	Having polarimeter reading of more than or equal to 99 ⁰ and less than 99.5 ⁰		Rs.30/- per Kg	kg
	1701.91.90	---	Having polarimeter reading less than 99 ⁰		Rs.30/- per Kg	kg
	1701.99	--	Other :			
	1701.99.10	---	Cane sugar having polarimeter reading of more than or equal to 99.7 ⁰		Rs.30/- per Kg	kg
	1701.99.20	---	Cane sugar having polarimeter reading of more than or equal to 99.5 ⁰ and less than 99.7 ⁰	(PK)Free	Rs.30/- per Kg	kg
	1701.99.30	---	Beet sugar having polarimeter reading of more than or equal to 99.7 ⁰		Rs.30/- per Kg	kg
	1701.99.40	---	Beet sugar having polarimeter reading of more than or equal to 99.5 ⁰ and less than 99.7 ⁰	(PK)Free	Rs.30/- per Kg	kg
	1701.99.90	---	Other	(PK)Free	Rs.30/- per Kg	kg
17.02			Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
		-	Lactose and lactose syrup :			
	1702.11	--	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter.	(PK)Free	15%	kg
	1702.19	--	Other	(PK)Free	15%	kg
	1702.20	-	Maple sugar and maple syrup	(PK)Free (SD)4.5%	15%	kg

	1702.30	-	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	(PK)Free (SG) Free	15%	kg
	1702.40	-	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	(PK)Free (SD)4.5%	15%	kg
	1702.50	-	Chemically pure fructose	(PK)Free (SD)4.5%	15%	kg
	1702.60	-	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	(PK)Free (SD)4.5%	15%	kg
	1702.90	-	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :			
	1702.90.10	---	Brewing sugar, artificial honey		15%	kg
		---	Varieties of sakkara, jaggery:			
	1702.90.21	----	Sakkara (suger cane jaggery)		Rs.11/- per Kg	kg
	1702.90.22	----	Kithul jaggery		Rs.11/- per Kg	kg
	1702.90.29	----	Other		Rs.11/- per Kg	kg
	1702.90.30	---	Kithul treacle		Rs.11/- per Kg	kg
	1702.90.40	---	Malto-dextrins with a reducing sugar content , expressed as dextrose on the dry substance, exceeding 10% but less than 20%		15%	kg
	1702.90.90	---	Other		15%	kg
17.03			Molasses resulting from the extraction or refining of sugar.			
	1703.10	-	Cane molasses		15%	kg
	1703.90	-	Other		15%	kg
17.04			Sugar confectionery (including white chocolate), not containing cocoa.			
	1704.10	-	Chewing gum, whether or not sugar-coated :			

	1704.10.10	---	In retail packaging of 1 kg or less	(PK)Free	15% or Rs.70/- per kg	kg
	1704.10.90	---	Other	(PK)Free	15% or Rs.70/- per kg	kg
	1704.90	-	Other :			
	1704.90.10	---	In retail packaging of 1 kg or less		15% or Rs.70/- per kg	kg
	1704.90.90	---	Other		15% or Rs.70/- per kg	kg

Chapter 18

Cocoa and cocoa preparations

Notes.

- 1.- This Chapter does not cover :
 - (a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
- 2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
18.01	1801.00		Cocoa beans, whole or broken, raw or roasted :			
	1801.00.10	---	Whole or broken, raw	(PK)Free	10%	kg
	1801.00.20	---	Roasted	(PK)Free	10%	kg
18.02	1802.00		Cocoa shells, husks, skins and other cocoa waste.	(PK)Free	15%	kg
18.03			Cocoa paste, whether or not defatted.			
	1803.10	-	Not defatted	(PK)Free	15%	kg
	1803.20	-	Wholly or partly defatted	(PK)Free	15%	kg
18.04	1804.00		Cocoa butter, fat and oil.	(PK)Free	15%	kg

18.05	1805.00		Cocoa powder, not containing added sugar or other sweetening matter.		10%	kg
18.06			Chocolate and other food preparations containing cocoa.			
	1806.10	-	Cocoa powder, containing added sugar or other sweetening matter		15%	kg
	1806.20	-	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg		15% or Rs.390/- per kg	kg
		-	Other, in blocks, slabs or bars :			
	1806.31	--	Filled		15% or Rs.160/- per kg	kg
	1806.32	--	Not filled		15% or Rs.160/- per kg	kg
	1806.90	-	Other		15% or Rs.160/- per kg	kg

Chapter 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

1.- This Chapter does not cover :

- (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
- (c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01 :

- (a) The term "groats" means cereal groats of Chapter 11;
- (b) The terms "flour" and "meal" mean :
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 19.04, the expression “otherwise prepared” means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
	1901.10	- Preparations suitable for infants or young children, put up for retail sale :			
	1901.10.10	--- Food preparations approved by the Director General of Health Services	(PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	1901.10.90	--- Other	(PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	(PK)Free	15%	kg
	1901.90	- Other:			
	1901.90.10	--- Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk,	(PK)Free	10%	kg
		--- Other:			
	1901.90.91	---- Maize based preparations	(PK)Free	15%	kg
	1901.90.92	---- Soya bean based preparations	(PK)Free	15%	kg
	1901.90.93	---- Green gram based preparations	(PK)Free	15%	kg
	1901.90.99	---- Other	(PK)Free (SG) Free	Free	kg
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			

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		-	Uncooked pasta, not stuffed or otherwise prepared :			
	1902.11	--	Containing eggs		15% or Rs.120 per Kg	kg
	1902.19	--	Other	(SF)5% (SD)5%	15% or Rs.120 per Kg	kg
	1902.20	-	Stuffed pasta, whether or not cooked or otherwise prepared		15% or Rs.120 per Kg	kg
	1902.30	-	Other pasta		15% or Rs.120 per Kg	kg
	1902.40	-	Couscous	(PK)Free	15% or Rs.120 per Kg	kg
19.03	1903.00		Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings, or in similar forms.		15%	kg
19.04			Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
	1904.10	-	Prepared foods obtained by the swelling or roasting of cereals or cereal products	(PK)Free	15% or Rs.170 per Kg	kg
	1904.20	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	(PK)Free	15% or Rs.300 per Kg	kg
	1904.30	-	Bulgur wheat	(PK)Free (SF)5% (SD)5%	15%	kg
	1904.90	-	Other	(PK)Free	15%	kg
19.05			Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
	1905.10	-	Crispbread		15%	kg
	1905.20	-	Gingerbread and the like		15%	kg
		-	Sweet biscuits, waffles and wafers :			

	1905.31	--	Sweet biscuits :			
	1905.31.10	---	In retail packaging of 1 kg or less		15%	kg
	1905.31.90	---	Other		15%	kg
	1905.32	--	Waffles and wafers :			
	1905.32.10	---	In retail packaging of 1 kg or less		15%	kg
	1905.32.90	---	Other		15%	kg
	1905.40	-	Rusks, toasted bread and similar toasted products :			
	1905.40.10	---	In retail packaging of 1 kg or less		15%	kg
	1905.40.90	---	Other		15%	kg
	1905.90	-	Other :			
	1905.90.10	---	Bread		15%	kg
	1905.90.20	---	Other, in retail packaging of 1 kg or less		15%	kg
	1905.90.90	---	Other		15%	kg

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

- 1.- This Chapter does not cover :
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Vegetable fats and oils (Chapter 15);
 - (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (d) Bakers' wares and other products of heading 19.05; or
 - (e) Homogenised composite food preparations of heading 21.04.
- 2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
- 3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
- 4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.
- 5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
- 6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol..

Subheading Notes.

- 1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for

seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

- 2.- For the purposes of subheading 2007.10, the expression “homogenised preparations” means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression “Brix value” means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
20.01			Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
	2001.10	-	Cucumbers and gherkins :			
	2001.10.10	---	Cucumbers	(PK)Free	15%or Rs. 100/-per Kg	kg
	2001.10.20	---	Gherkins	(PK)Free	15%or Rs.100/- per Kg	kg
	2001.90	-	Other		15% or Rs. 50/- per Kg	kg
20.02			Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
	2002.10	-	Tomatoes, whole or in pieces	(PK)Free	15% or Rs. 40/- per Kg	kg
	2002.90	-	Other	(PK)Free	15% or Rs. 60/- per Kg	kg
20.03			Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
	2003.10	-	Mushrooms of the genus <i>Agaricus</i>	(PK)Free	15% or Rs. 55/- per Kg	kg
	2003.90	-	Other			

	2003.90.10	---	Truffles	PK(Free)	15% or Rs. 90/- per Kg	Kg
	2003.90.90	---	Other	(PK)Free (SF)5% or Rs 30 /- per kg (SD)5% or Rs 30/- per kg	15% or Rs. 90/- per Kg	kg
20.04			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
	2004.10	-	Potatoes	(PK)Free	15% or Rs. 75/- per Kg	kg
	2004.90	-	Other vegetables and mixtures of vegetables		15% or Rs.80/- per Kg	kg
20.05			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
	2005.10	-	Homogenised vegetables	(PK)Free	15% or Rs. 140/- per Kg	kg
	2005.20	-	Potatoes	(PK)Free	15% or Rs. 280/-per Kg	kg
	2005.40	-	Peas (<i>Pisum sativum</i>)	(PK)Free	15% or Rs. 110/- per Kg	kg
		-	Beans (<i>Vigna spp., Phaseolus spp.</i>) :			
	2005.51	--	Beans, shelled	(PK)Free	15% or Rs. 80/- per Kg	kg
	2005.59	--	Other	(PK)Free	15% or Rs. 80/- per Kg	kg
	2005.60	-	Asparagus	(PK)Free	15% or Rs. 80/- per Kg	kg
	2005.70	-	Olives	(PK)Free	15% or Rs.100/- per Kg	kg
	2005.80	-	Sweet corn (<i>Zea mays var. saccharata</i>)	(PK)Free	15% or Rs. 50/- per Kg	kg
		-	Other vegetables and mixtures of vegetables :			

	2005.91	--	Bamboo shoots	(SF)7.5% or Rs 20/- per Kg (SD)5% or Rs 14/- per Kg	15% or Rs. 40/- per Kg	kg
	2005.99	--	Other		15% or Rs. 90/- per Kg	kg
20.06	2006.00		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).			
	2006.00.10	---	Processed fruits	(SD) 23.8% or Rs 49/- per Kg	15% or Rs. 65/- per Kg	kg
	2006.00.90	---	Other		15% or Rs.105/- per Kg	kg
20.07			Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
	2007.10	-	Homogenised preparations		15% or Rs. 205/-per Kg	kg
		-	Other :			
	2007.91	--	Citrus fruit	(SD)23.8% or Rs 286/- per Kg	15% or Rs. 365/-per Kg	kg
	2007.99	--	Other	(SD) 23.8% or Rs 120/- per Kg	15% or Rs.155/- per Kg	kg
20.08			Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
		-	Nuts, ground-nuts and other seeds, whether or not mixed together :			
	2008.11	--	Ground-nuts		15% or Rs. 140/- per Kg	kg
	2008.19	--	Other, including mixtures :			
	2008.19.10	---	Cashew nuts	(PK)Free	15% or Rs. 115/- per Kg	kg

2008.19.20	---	Liquid coconut milk	(PK)Free	15% or Rs. 190/- per Kg	kg
2008.19.30	---	Coconut milk powder	(PK)Free	15% or Rs. 190/- per Kg	kg
2008.19.40	---	Coconut cream	(PK)Free	15% or Rs. 190/- per Kg	kg
2008.19.90	---	Other	(PK)Free	15% or Rs. 190/- per Kg	kg
2008.20	-	Pineapples	(PK)Free	15% or Rs. 20/- per Kg	kg
2008.30	-	Citrus fruit :			
2008.30.10	---	Citrus (bitter orange) pulp in bulk packaging of 210 kg or more	(PK)Free (SD)23.8% or Rs 72/- per Kg	15% or Rs. 100/- per Kg	kg
2008.30.90	---	Other	(PK)Free (SD)23.8% or Rs 32/- per Kg	15% or Rs. 40/- per Kg	kg
2008.40	-	Pears	(SD) 23.8% or Rs 33/- per kg	15% or Rs. 45/- per Kg	kg
2008.50	-	Apricots :			
2008.50.10	---	Apricots pulp in bulk packaging of 220 kg or more	(PK)Free (SD)23.8% or Rs 34/- per kg	15% or Rs.45/- per Kg	kg
2008.50.90	---	Other	(PK)Free (SD) 23.8% or Rs 39/-per kg	15% or Rs. 50/- per Kg	kg
2008.60	-	Cherries	(PK)Free (SD) 23.8% or Rs 48/- per kg	15% or Rs.65/- per Kg	kg
2008.70	-	Peaches, including nectarines	(PK)Free (SD) 23.8% or Rs 55/- per kg	15% or Rs. 70/- per Kg	kg
2008.80	-	Strawberries	(PK)Free (SD) 23.8% or Rs 166/- per kg	15% or Rs. 210/- per Kg	kg
	-	Other, including mixtures other than those of subheading 2008.19 :			
2008.91	--	Palm hearts	(PK)Free	15% or Rs. 80/- per Kg	kg
2008.93	--	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) ; lingonberries (<i>Vaccinium vitis-idaea</i>)		15% or Rs.80/- per Kg	kg
2008.97	--	Mixtures		15% or Rs. 115/- per Kg	kg

	2008.99	--	Other :			
	2008.99.10	---	Mangoes pulp in bulk packaging of 3 kg or more		15% or Rs. 70/- per Kg	kg
	2008.99.90	---	Other		15% or Rs. 80/- per Kg	kg
20.09			Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		-	Orange juice :			
	2009.11	--	Frozen :			
	2009.11.10	---	Of a Brix value of 60 or more, in bulk packaging of 270 kg or more	(PK)Free	15% or Rs. 105/-per Kg	kg
	2009.11.90	---	Other	(PK)Free	15% or Rs. 105/- per Kg	kg
	2009.12	--	Not frozen, of a Brix value not exceeding 20		15% or Rs. 105/- per Kg	kg
	2009.19	--	Other	(PK)Free	15% or Rs. 105/-per Kg	kg
		-	Grapefruit juice; pomelo juice :			
	2009.21	--	Of a Brix value not exceeding 20	(PK)Free (SF)5% or Rs 36/-per kg (SD)5% or Rs 36/- per kg	15% or Rs. 110/- per Kg	kg
	2009.29	--	Other	(PK)Free	15% or Rs. 110/-per Kg	kg
		-	Juice of any other single citrus fruit :			
	2009.31	--	Of a Brix value not exceeding 20	(PK)Free (SF)5% or Rs.32/- per kg (SD)5% or Rs.32/- per kg	15% or Rs. 100/-per Kg	kg
	2009.39	--	Other	(PK)Free	15% or Rs. 100/-per Kg	kg
		-	Pineapple juice :			
	2009.41	--	Of a Brix value not exceeding 20	(PK)Free (SF)5% or Rs.21/- per kg (SD)5% or Rs.21/- per kg	15% or Rs. 65/- per Kg	kg

	2009.49	--	Other	(PK)Free (SF)5% or Rs.21/- per kg (SD)5% or Rs.21/- per kg	15% or Rs.65/- per Kg	kg
	2009.50	-	Tomato juice		15% or Rs. 45/- per Kg	kg
		-	Grape juice (including grape must) :			
	2009.61	--	Of a Brix value not exceeding 30	(PK)Free (SF)5% or Rs.15/-per kg (SD)5% or Rs.15 /-per kg	15% or Rs. 45/- per Kg	kg
	2009.69	--	Other	(PK)Free	15% or Rs. 110/-per Kg	kg
		-	Apple juice :			
	2009.71	--	Of a Brix value not exceeding 20	(PK)Free (SF)5% or Rs.15/- per kg (SD)5% or Rs.15/- per kg	15% or Rs. 45/- per Kg	kg
	2009.79	--	Other	(PK)Free (SF)5% or Rs.29/-per kg (SD)5% or Rs.29/- per kg	15% or Rs.85/- per Kg	kg
		-	Juice of any other single fruit, nut or vegetable :			
	2009.81	--	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice.		15% or Rs. 100/-per Kg	kg
	2009.89	--	Other:			
	2009.89.10	---	Passion		15% or Rs.215/- per Kg	kg
	2009.89.90	---	Other		15% or Rs. 60/- per Kg	kg
	2009.90	-	Mixtures of juices		15% or Rs.100/- per Kg	kg

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover :

- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea (heading 09.02);
- (d) Spices or other products of headings 09.04 to 09.10;

- (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Products of heading 24.04;
- (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (h) Prepared enzymes of heading 35.07.

2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

3.- For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

HS Hdg. (1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee :			
	2101.11	-- Extracts, essences and concentrates	(PK)Free	15% or Rs. 640/- per Kg	kg
	2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	(PK)Free	15% or Rs. 430/- per Kg	kg
	2101.20	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :			
		--- Instant tea , certified by Sri Lanka Tea Board as wholly of Sri Lankan origin:			
	2101.20.11	---- In immediate packing of a content not exceeding 4g	(PK)Free	15% or Rs. 1100/- per Kg	kg
	2101.20.12	---- In immediate packing of a content exceeding 4g, but not exceeding 1kg	(PK)Free	15% or Rs. 1100/- per Kg	kg
	2101.20.13	---- In immediate packing of acontent exceeding 1Kg, but not exceeding 3 Kg	(PK)Free	15% or Rs. 1100/- per Kg	kg

	2101.20.19	----	Other	(PK)Free	15% or Rs. 1100/- per Kg	kg
		---	Instant tea, Other:			
	2101.20.91	----	In immediate packing of a content not exceeding 4g	(PK)Free	15% or Rs. 150/- per Kg	kg
	2101.20.92	----	In immediate packing of a content exceeding 4g, but not exceeding 1kg	(PK)Free	15% or Rs. 160/- per Kg	kg
	2101.20.93	----	In immediate packing of a content exceeding 1Kg, but not exceeding 3 Kg	(PK)Free	15% or Rs. 190/- per Kg	kg
	2101.20.99	----	Other	(PK)Free	15% or Rs. 190/- per Kg	kg
	2101.30	-	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	(PK)Free	15% or Rs. 220/- per Kg	kg
21.02			Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
	2102.10	-	Active yeasts	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2102.20	-	Inactive yeasts; other single-cell micro-organisms, dead	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2102.30	-	Prepared baking powders		15%	kg
21.03			Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
	2103.10	-	Soya sauce		15%	kg
	2103.20	-	Tomato ketchup and other tomato sauces		15%	kg
	2103.30	-	Mustard flour and meal and prepared mustard		15%	kg
	2103.90	-	Other:			
	2103.90.10	---	Preparations of a kind used as raw materials in the food or drink industries		15%	kg
	2103.90.90	---	Other		15%	kg

21.04			Soups and broths and preparations therefor; homogenised composite food preparations.			
	2104.10	-	Soups and broths and preparations therefor		15%	kg
	2104.20	-	Homogenised composite food preparations	(PK)Free	15%	kg
21.05	2105.00		Ice cream and other edible ice, whether or not containing cocoa.		15%	kg
21.06			Food preparations not elsewhere specified or included.			
	2106.10	-	Protein concentrates and textured protein substances :			
	2106.10.10	---	Soya bean flour, enriched with protein, for making Textured Vegetable Protein	(PK)Free	15%	kg
	2106.10.90	---	Other	(PK)Free	15%	kg
	2106.90	-	Other :			
		---	Yeast based preparations			
	2106.90.11	----	Autolysed yeast	(SG) Free	Free	kg
	2106.90.12	----	Preperations of yeast extracts	(SG) Free	Free	kg
	2106.90.19	----	Other		15%	kg
	2106.90.20	---	Infants' foods other than milk foods approved by Director General of Health Services	(SG) Free	Free	kg
		---	Preparations of a kind used as raw materials in food or beverage industry :			
	2106.90.31	----	Flavours	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	2106.90.32	----	Compound non-alcoholic preparations of a kind used in the manufacture of beverages	(SG) Free	Free	kg
	2106.90.39	----	Other	(SG) Free	Free	kg
		---	Preparations for making beverages:			
	2106.90.41	----	In bulk packing of 25 kg and over		15%	kg

2106.90.42	----	Herbal preparation for use as “Herbal teas”	IN(Free)	10%	Kg
2106.90.43	----	“Neutrical” preparations, approved by the Director General of Health Services	(SG) Free	Free	Kg
2106.90.49	----	Other		15%	kg
2106.90.50	---	Flavour enhancing preparations containing mono sodium glutamate		15%	kg
2106.90.60	---	Papadam and similar products		15% or Rs.250 /- per Kg	kg
	---	Other Preparations:			
2106.90.91	----	Sachcharine tablets and other sweetening agents for diabetics	(SG) Free	Free	kg
2106.90.92	----	Sweetened tea whitener		15%	kg
2106.90.93	----	Preserved hearts of palms	(GT)11.5%	15%	kg
2106.90.95	----	Soya based, milk powder alternatives		15%	kg
2106.90.96	----	Naso-gastric tube feeding preparations	(SG) Free	Free	kg
2106.90.97	----	Unprocessed coconut water preserved with ascorbic acid put for retail sale		15%	kg
2106.90.99	----	Other		15%	kg

Chapter 22

Beverages, spirits and vinegar

Notes.

- 1.- This Chapter does not cover :
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.53);
 - (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
- 2.- For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20 °C.
- 3.- For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

- 1.- For the purposes of subheading 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
22.01			Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
	2201.10	-	Mineral waters and aerated waters :			
	2201.10.10	---	Mineral waters		15% or Rs.140/- per l	l
	2201.10.90	---	Other		15%	l
	2201.90	-	Other :			
	2201.90.10	---	Water		15%	l
	2201.90.90	---	Other		15%	l
22.02			Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.			
	2202.10	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		15%	l
		-	Other :			
	2202.91	--	Non-alcoholic beer		15%	l
	2202.99	--	Other :			
	2202.99.10	---	Tea in beverage form		15%	l
	2202.99.20	---	Beverages approved as drugs by the National Medicines Regulatory Authority (NMRA)		15%	l
	2202.99.30	---	Beverages put up for retail sales as “Energy Drinks”		15%	l
	2202.99.40	---	Herbs based beverages		15%	l
		---	Beverages based on fruit or vegetable juices :			
	2202.99.51	----	Sugar contents of which is more than 6 g per 100ml		15% or Rs.40/- per l	l

	2202.99.59	----	Other		15% or Rs.40/- per l	1
		---	Beverages based on milk :			
	2202.99.61	----	Sugar contents of which is more than 6 g per 100ml		15%	1
	2202.99.69	----	Other		15%	1
	2202.99.70	---	Beverages based on cereal , grain or tree fruits		15%	1
		---	Other :			
	2202.99.91	----	Sugar contents of which is more than 6 g per 100ml		15% or Rs.50/- per l	1
	2202.99.99	----	Other		15% or Rs.40/- per l	1
22.03	2203.00		Beer made from malt.			
	2203.00.10	---	Canned beer less than 350 ml		Rs.550/- per l	1
	2203.00.20	---	Canned beer 350 ml or more		Rs.550/- per l	1
	2203.00.90	---	Other		Rs.550/- per l	1
22.04			Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
	2204.10	-	Sparkling wine		Rs. 440/- per l	1
		-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :			
	2204.21	--	In containers holding 2 l or less		Rs. 440/- per l	1
	2204.22	--	In containers holding more than 2 l but not more than 10 l		Rs. 440/- per l	1
	2204.29	--	Other		Rs. 440/- per l	1
	2204.30	-	Other grape must		Rs. 440/- per l	1
22.05			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	2205.10	-	In containers holding 2 l or less		Rs. 440/- per l	1
	2205.90	-	Other		Rs. 440/- per l	1

22.06	2206.00		Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
	2206.00.10	----	Non alcoholic beverages		Rs. 440/- per l	1
	2206.00.91	----	Palmyrah Toddy		Rs. 440/- per l	1
	2206.00.99	----	Other		Rs. 440/- per l	1
22.07			Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	2207.10	-	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		Rs. 1000/- per l	1
	2207.20	-	Ethyl alcohol and other spirits, denatured, of any strength :			
	2207.20.10	---	Spirits denatured in accordance with regulations framed under the Excise Ordinance		Rs. 880/- per l	1
	2207.20.20	---	Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft		Rs. 880/- per l	1
	2207.20.90	---	Other		Rs. 880/- per l	1
22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
	2208.20	-	Spirits obtained by distilling grape wine or grape marc		Rs. 2750/- per l	1
	2208.30	-	Whiskies		Rs. 2750/- per l	1
	2208.40	-	Rum and other spirits obtained by distilling fermented sugar-cane products :			
	2208.40.10	---	Rum	(GT)Rs.2690/= per l	Rs. 2750/- per l	1
	2208.40.90	---	Other		Rs. 2750/- per l	1
	2208.50	-	Gin and Geneva		Rs. 2750/- per l	1
	2208.60	-	Vodka		Rs. 2750/- per l	1

	2208.70	-	Liqueurs and cordials		Rs. 2750/- per l	1
	2208.90	-	Other :			
	2208.90.10	---	Coconut based arrack		Rs. 2750/- per l	1
	2208.90.20	---	Palmyrah based arrack		Rs. 2750/- per l	1
	2208.90.90	---	Other		Rs. 2750/- per l	1
22.09	2209.00		Vinegar and substitutes for vinegar obtained from acetic acid.		15%	1

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

- 1.- Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

- 1.- For the purposes of subheading 2306.41, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

HS Hdg. (1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.			
	2301.10	Flours, meals and pellets, of meat or meat offal; greaves	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	2301.20	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

23.02			Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
	2302.10	-	Of maize (corn)		15%	kg
	2302.30	-	Of wheat	(PK)Free	15%	kg
	2302.40	-	Of other cereals :			
	2302.40.10	---	Rice	(AP)7.5%	15%	kg
	2302.40.90	---	Other	(PK)Free	15%	kg
	2302.50	-	Of leguminous plants	(PK)Free	15%	kg
23.03			Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
	2303.10	-	Residues of starch manufacture and similar residues	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2303.20	-	Beet-pulp, bagasse and other waste of sugar manufacture	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2303.30	-	Brewing or distilling dregs and waste	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
23.04	2304.00		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
23.05	2305.00		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
23.06			Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05 .			
	2306.10	-	Of cotton seeds	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2306.20	-	Of linseed	(IN)Free	10%	kg

				(PK)Free (SF)5% (SD)4.5%		
	2306.30	-	Of sunflower seeds	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Of rape or colza seeds :			
	2306.41	--	Of low erucic acid rape or colza seeds	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2306.49	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2306.50	-	Of coconut or copra :			
	2306.50.10	---	Defatted coconut	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2306.50.20	---	Poonac	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2306.50.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2306.60	-	Of palm nuts or kernels	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2306.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
23.07	2307.00		Wine lees; argol			
	2307.00.10	---	Wine lees	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2307.00.20	---	Argol	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
23.08	2308.00		Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
23.09			Preparations of a kind used in animal feeding.			
	2309.10	-	Dog or cat food, put up for retail sale	(PK)Free (IN)Free	15%	kg

				(SD)5%		
	2309.90	-	Other :			
	2309.90.10	---	Feed for aquaculture and aquarium industries other than prawn feed or shrimp feed	(SF)Free (SD)Free (SG) Free	Free	kg
	2309.90.20	---	Prawn feed or shrimp feed	(SF)Free (SD)Free (SG) Free	Free	kg
	2309.90.30	---	Poultry feed	(SF)Free (SD)Free (SG) Free	Free	kg
	2309.90.90	---	Other	(SF)Free (SD)Free (SG) Free	Free	kg

Chapter 24

Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Note.

- 1.- This Chapter does not cover medicinal cigarettes (Chapter 30).
- 2.- Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
- 3.- For the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

Subheading Note.

- 1.- For the purposes of subheading 2403.11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
24.01		Unmanufactured tobacco; tobacco refuse.			
	2401.10	- Tobacco, not stemmed/stripped		85% or Rs.400/- per Kg	kg
	2401.20	- Tobacco, partly or wholly stemmed/stripped		85% or Rs.400/- per Kg	kg
	2401.30	- Tobacco refuse		85% or Rs.400/- per Kg	kg
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			

	2402.10	-	Cigars, cheroots and cigarillos, containing tobacco		Rs. 2,000/- per kg net weight	kg
	2402.20	-	Cigarettes containing tobacco :			
	2402.20.10	---	Beedies		75% or Rs. 8,500/- per kg gross weight	kg
	2402.20.20	---	Cigarettes, each not exceeding 60 mm in length		15%	kg
	2402.20.30	---	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length		15%	kg
	2402.20.40	---	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length		15%	kg
	2402.20.50	---	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length		15%	kg
	2402.20.60	---	Cigarettes, each exceeding 84 mm in length		15%	kg
	2402.90	-	Other			
	2402.90.10	---	Cigarettes containing 100% Sri Lankan (Ceylon) type Cinnamon		250% or Rs. 3,500/- per kg gross weight	kg
	2402.90.90	---	Other		250% or Rs. 3500/- per kg gross weight	kg
24.03			Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.			
		-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
	2403.11	--	Water pipe tobacco specified in Subheading Note 1 to this Chapter		250% or Rs. 4,000/- per kg gross weight	kg

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	2403.19	--	Other :			
	2403.19.10	---	Pipe tobacco		250% or Rs. 4,000/- per kg gross weight	kg
	2403.19.20	---	Beedi tobacco		85% or Rs.400/- per Kg	kg
	2403.19.90	---	Other		250% or Rs. 4,000/- per kg gross weight	kg
		-	Other :			
	2403.91	--	"Homogenized" or "reconstituted" tobacco :			
	2403.91.10	---	Pipe tobacco		250% or Rs. 4,000/- per kg gross weight	kg
	2403.91.90	---	Other		250% or Rs. 4,000/- per kg gross weight	kg
	2403.99	--	Other :			
	2403.99.10	---	Pipe tobacco		250% or Rs. 4,000/- per kg gross weight	kg
	2403.99.90	---	Other		250% or Rs. 4,000/- per kg gross weight	kg
24.04			Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.			
		-	Products intended for inhalation without combustion :			
	2404.11	--	Containing tobacco or reconstituted tobacco		250% or Rs. 4,000/-	kg

					per kg gross weight	
	2404.12	--	Other, containing nicotine		250% or Rs. 4,000/- per kg gross weight	kg
	2404.19	--	Other		250% or Rs. 4,000/- per kg gross weight	kg
			Other:			
	2404.91	--	For oral application		250% or Rs. 4,000/- per kg gross weight	kg
	2404.92	--	For transdermal application		250% or Rs. 4,000/- per kg gross weight	kg
	2404.99	--	Other		250% or Rs. 4,000/- per kg gross weight	kg

Section V

MINERAL PRODUCTS

Chapter 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

Notes.

1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2.- This Chapter does not cover :

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃ (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Dolomite ramming mix (heading 38.16);
- (f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (g) Precious or semi-precious stones (heading 71.02 or 71.03);
- (h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (ij) Billiard chalks (heading 95.04); or
- (k) Writing or drawing chalks or tailors' chalks (heading 96.09).

3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4.- Heading 25.30 applies, inter alia, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
25.01	2501.00		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.		15% or Rs.30/- per kg	kg
25.02	2502.00		Unroasted iron pyrites.	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
25.03	2503.00		Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
25.04			Natural graphite.			
	2504.10	-	In powder or in flakes :			
	2504.10.10	---	Waste	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2504.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2504.90	-	Other :			

	2504.90.10	---	Waste	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2504.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
25.05			Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.			
	2505.10	-	Silica sands and quartz sands :			
	2505.10.10	---	Waste	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		---	Other :			
	2505.10.91	----	silica sands and quartz sands from rivers	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	2505.10.99	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	2505.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
25.06			Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	2506.10	-	Quartz :			
	2506.10.10	---	Raw vein quartz	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2506.10.90	---	Value added vein quartz	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2506.20	-	Quartzite	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

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25.07	2507.00		Kaolin and other kaolinic clays, whether or not calcined.	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
25.08			Other clays (not including expanded clays of heading 68.06), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths .			
	2508.10	-	Bentonite	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2508.30	-	Fire-clay	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2508.40	-	Other clays	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2508.50	-	Andalusite, kyanite and sillimanite	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2508.60	-	Mullite	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2508.70	-	Chamotte or dinas earths	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
25.09	2509.00		Chalk.	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
25.10			Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
	2510.10	-	Unground :			
	2510.10.10	---	Rock phosphate	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2510.10.90	---	Other	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2510.20	-	Ground :			
	2510.20.10	---	Rock phosphate	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2510.20.90	---	Other	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
25.11			Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.			
	2511.10	-	Natural barium sulphate (barytes)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2511.20	-	Natural barium carbonate (witherite)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
25.12	2512.00		Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
25.13			Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
	2513.10	-	Pumice stone	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2513.20	-	Emery, natural corundum, natural garnet and other natural abrasives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

25.14	2514.00		Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :			
	2514.00.10	---	Waste	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2514.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kgs
25.15			Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape .			
		-	Marble and travertine :			
	2515.11	--	Crude or roughly trimmed	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2515.12	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2515.20	-	Ecaussine and other calcareous monumental or building stone; alabaster	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
25.16			Granite, prophyry, basalt, sandstone and other monu-mental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape .			
		-	Granite :			
	2516.11	--	Crude or roughly trimmed	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2516.12	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	2516.20	-	Sandstone	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2516.90	-	Other monumental or building stone	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

25.17			Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.			
	2517.10	-	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2517.20	-	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	2517.30	-	Tarred macadam	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:			
	2517.41	--	Of marble	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2517.49	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
25.18			Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	2518.10	-	Dolomite not calcined or sintered	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2518.20	-	Calcined or sintered dolomite	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
25.19			Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
	2519.10	-	Natural magnesium carbonate (magnesite)	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	2519.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
25.20			Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
	2520.10	-	Gypsum; anhydrite	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2520.20	-	Plasters	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
25.21	2521.00		Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
25.22			Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.			
	2522.10	-	Quicklime	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2522.20	-	Slaked lime	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2522.30	-	Hydraulic lime	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
25.23			Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
	2523.10	-	Cement clinkers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

		-	Portland cement :			
	2523.21	--	White cement, whether or not artificially coloured	(IN)Free (PK)Free (SF) Free (SD) Free	Free	kg
	2523.29	--	Other :			
	2523.29.10	---	Water-proof cement, boiler cement and similar compositions	(IN)Free (PK)Free (SF) Free (SD) Free	Free	kg
	2523.29.20	---	Other portland cement imported in packings of 50 kg and below	(IN)Free (PK)Free (SF) Free (SD) Free	Free	kg
	2523.29.30	---	Other portland cement imported in packings of over 50 kg or in bulk	(IN)Free (PK)Free (SF) Free (SD) Free	Free	kg
	2523.30	-	Aluminous cement	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2523.90	-	Other hydraulic cements	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
25.24			Asbestos.			
	2524.10	-	Crocidolite	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2524.90	-	Other			
	2524.90.10	---	Other amphiboles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2524.90.20	---	Chrysotile	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2524.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
25.25			Mica, including splittings; mica waste.			
	2525.10	-	Crude mica and mica rifted into sheets or splittings	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

	2525.20	-	Mica powder	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2525.30	-	Mica waste	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
25.26			Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.			
	2526.10	-	Not crushed, not powdered	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2526.20	-	Crushed or powdered	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
[25.27]						
25.28	2528.00		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃. calculated on the dry weight.			
	2528.00.10	---	Natural sodium borates and concentrates thereof (whether or not calcined)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2528.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
25.29			Feldspar; leucite, nepheline and nepheline syenite; fluorspar.			
	2529.10	-	Feldspar :			
	2529.10.10	---	Waste	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2529.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

		-	Fluorspar:			
	2529.21	--	Containing by weight 97% or less of calcium fluoride :			
	2529.21.10	---	Waste	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2529.21.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2529.22	--	Containing by weight more than 97% of calcium fluoride	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	2529.30	-	Leucite; nepheline and nepheline syenite :			
	2529.30.10	---	Waste	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2529.30.90	---	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
25.30			Mineral substances not elsewhere specified or included.			
	2530.10	-	Vermiculite, perlite and chlorites, unexpanded	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2530.20	-	Kieserite, epsomite (natural magnesium sulphates)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2530.90	-	Other :			
	2530.90.10	---	Natural arsenic sulphides	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2530.90.20	---	Broken concrete	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	2530.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

Chapter 26

Ores, slag and ash

Notes.

- 1.- This Chapter does not cover :
- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
 - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- 2.- For the purposes of headings 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- 3.- Heading 26.20 applies only to :
- (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
 - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1.- For the purposes of subheading 2620.21, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
26.01		Iron ores and concentrates, including roasted iron pyrites.			
		- Iron ores and concentrates, other than roasted iron pyrites :			
	2601.11	-- Non-agglomerated	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2601.12	-- Agglomerated	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2601.20	-	Roasted iron pyrites	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.02	2602.00		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.03	2603.00		Copper ores and concentrates.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.04	2604.00		Nickel ores and concentrates.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.05	2605.00		Cobalt ores and concentrates.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.06	2606.00		Aluminium ores and concentrates.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.07	2607.00		Lead ores and concentrates.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.08	2608.00		Zinc ores and concentrates.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.09	2609.00		Tin ores and concentrates.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.10	2610.00		Chromium ores and concentrates.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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26.11	2611.00		Tungsten ores and concentrates.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.12			Uranium or thorium ores and concentrates.			
	2612.10	-	Uranium ores and concentrates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2612.20	-	Thorium ores and concentrates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.13			Molybdenum ores and concentrates.			
	2613.10	-	Roasted	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2613.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.14	2614.00		Titanium ores and concentrates			
	2614.00.10	---	Ilmanite	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2614.00.20	---	Rutile	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2614.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.15			Niobium, tantalum, vanadium or zirconium ores and concentrates.			

	2615.10	-	Zirconium ores and concentrates	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
	2615.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
26.16			Precious metal ores and concentrates.			
	2616.10	-	Silver ores and concentrates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2616.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.17			Other ores and concentrates.			
	2617.10	-	Antimony ores and concentrates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2617.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.18	2618.00		Granulated slag (slag sand) from the manufacture of iron or steel.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.19	2619.00		Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.20			Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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		-	Containing mainly zinc :			
2620.11	--		Hard zinc spelter	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2620.19	--		Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Containing mainly lead :			
2620.21	--		Leaded gasoline sludges and leaded anti-knock compound sludges	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2620.29	--		Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2620.30	-		Containing mainly copper	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2620.40	-		Containing mainly aluminium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2620.60	-		Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
2620.91	--		Containing antimony, beryllium, cadmium, chromium or their mixtures	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2620.99	--		Other :			
2620.99.10	---		Tantalum-bearing tin slags with less than 0.5% tin	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2620.99.20	---		Slag from zinc production , chemically stabilized having a high iron content (above 20%) and processed according to industrial specifications	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2620.99.30	---		Spent catalysts containg transition metals and rare earth metals	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2620.99.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
26.21			Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.			
	2621.10	-	Ash and residues from the incineration of municipal waste	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2621.90	-	Other :			
	2621.90.10	---	Coal-fired power plant fly-ash	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2621.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Notes.

- 1.- This Chapter does not cover :
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

- 2.- References in heading 27.10 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

- 3.- For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of subheading 2701.11, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
- 2.- For the purposes of subheading 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matterfree basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)” and “naphthalene” apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.
- 4.- For the purposes of subheading 2710.12, “light oils and preparations” are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
- 5.- For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal , vegetable or microbial fats and oils whether or not used.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
		- Coal, whether or not pulverized, but not agglomerated :			
	2701.11	-- Anthracite	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	2701.12	-- Bituminous coal	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	2701.19	-- Other coal	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	2701.20	- Briquettes, ovoids and similar solid fuels manufactured from coal	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
27.02		Lignite, whether or not agglomerated, excluding jet.			
	2702.10	- Lignite, whether or not pulverized, but not agglomerated	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2702.20	- Agglomerated lignite	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

27.03	2703.00		Peat (including peat litter), whether or not agglomerated.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
27.04	2704.00		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
27.05	2705.00		Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
27.06	2706.00		Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
27.07			Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
	2707.10	-	Benzol (benzene)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2707.20	-	Toluol (toluene)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2707.30	-	Xylol (xylenes)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2707.40	-	Naphthalene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2707.50	-	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D86 method)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			

	2707.91	--	Creosote oils	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2707.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
27.08			Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
	2708.10	-	Pitch	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2708.20	-	Pitch coke	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
27.09	2709.00		Petroleum oils and oils obtained from bituminous minerals, crude			
	2709.00.10	---	Petroleum oils	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2709.00.90	---	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
27.10			Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			
		-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :			
	2710.12	--	Light oils and preparations :			
	2710.12.10	---	Aviation spirit	(SG) Free	Free	kg

		---	Petrol			
	2710.12.21	----	Petrol having Octane number of 92		Rs. 50/- per l	kg
	2710.12.22	----	Petrol having Octane number of 95		Rs.50/- per l	kg
	2710.12.29	----	Other		Rs.50/- per l	kg
	2710.12.30	---	Motor spirit other than petrol	(SG) Free	Free	kg
	2710.12.40	---	Spirit type jet fuel	(SG) Free	Free	kg
	2710.12.90	---	Other		15%	kg
	2710.19	--	Other :			
	2710.19.10	---	Kerosene other than kerosene type jet fuel	(SG) Free	Free	kg
	2710.19.20	---	Kerosene type jet fuel	(SG) Free	Free	kg
	2710.19.30	---	Other medium oils and preparations		15%	kg
		---	Gas oil / Diesel			
	2710.19.41	----	Super Diesel that contains Sulphur not exceeding 10 mg/kg (ppm)		Rs.25/- per l	kg
	2710.19.42	----	Other Diesel that contains Sulphur exceeding 10 mg/kg (ppm) but not exceeding 500 mg /kg (ppm)		Rs.25/- per l	kg
	2710.19.49	----	Other		Rs.25/- per l	kg
	2710.19.50	---	Narrow boiling range oils of distillation range not exceeding a span of 500 C and the flash point above 70 °C	(SG) Free	Free	kg
	2710.19.60	---	Fuel oil	(SG) Free	Free	kg
	2710.19.70	---	Lubricating oils (Base-oils) for the preparation of lubricants		15% or Rs.110/- per kg	kg
	2710.19.80	---	Lubricants		15% or Rs. 150/- per kg	kg
	2710.19.90	---	Other		15%	kg
	2710.20	-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils		Rs. 15/- per litre	Kg
		-	Waste oils :			
	2710.91	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	(SD)4.5%	15%	kg
	2710.99	--	Other		15%	kg

27.11			Petroleum gases and other gaseous hydrocarbons.			
		-	Liquefied :			
	2711.11	--	Natural gas	(PK)Free (SD) Free (SG) Free	Free	kg
	2711.12	--	Propane	(PK)Free (SF)Free (SG) Free	Free	kg
	2711.13	--	Butanes	(PK)Free (SF)Free (SG) Free	Free	kg
	2711.14	--	Ethylene, propylene, butylene and butadiene	(PK)Free (SD) Free (SG) Free	Free	kg
	2711.19	--	Other :			
	2711.19.10	---	Liquefied Petroleum Gas	(PK)Free (SD) Free (SG) Free	Free	kg
	2711.19.90	---	Other	(PK)Free (SD) Free (SG) Free	Free	kg
		-	In gaseous state :			
	2711.21	--	Natural gas	(PK)Free (SD) Free (SG) Free	Free	kg
	2711.29	--	Other	(PK)Free (SD) Free (SG) Free	Free	kg
27.12			Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
	2712.10	-	Petroleum jelly	(SG) Free	Free	kg
	2712.20	-	Paraffin wax containing by weight less than 0.75% of oil	(SG) Free	Free	kg
	2712.90	-	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
27.13			Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
		-	Petroleum coke :			
	2713.11	--	Not calcined	(PK)Free (SD)4.5%	15%	kg
	2713.12	--	Calcined	(PK)Free (SD)4.5%	15%	kg
	2713.20	-	Petroleum bitumen	(AP)Free	Free	kg

				(PK)Free (SD) Free (SG) Free		
	2713.90	-	Other residues of petroleum oils or of oils obtained from bituminous minerals	(PK)Free (SD) 4.5%	15%	kg
27.14			Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks .			
	2714.10	-	Bituminous or oil shale and tar sands	(PK)Free (SD) Free (SG) Free	Free	kg
	2714.90	-	Other	(PK)Free (SD) Free (SG) Free	Free	kg
27.15	2715.00		Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	(PK)Free (SD) 4.5%	15%	kg
27.16	2716.00		Electrical energy. (optional heading)	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	1000 kWh

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

- 1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
- (B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
- 2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

- 4.- Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

Chapter 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to :
- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :
- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
- 3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fireextinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
- 4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

- 5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
- 6.- Heading 28.44 applies only to :
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.
- The term “isotopes”, for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to :
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
- 7.- Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
- 8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

- 1.- For the purposes of subheading 2852.10, the expression “chemically defined” means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
			I.- CHEMICAL ELEMENTS			
28.01			Flourine, chlorine, bromine and iodine.			
	2801.10	-	Chlorine	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2801.20	-	Iodine	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2801.30	-	Fluorine; bromine	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

28.02	2802.00		Sulphur, sublimed or precipitated; colloidal sulphur.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.03	2803.00		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included.)	(AP)Free (IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
28.04			Hydrogen, rare gases and other non-metals.			
	2804.10	-	Hydrogen	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
		-	Rare gases :			
	2804.21	--	Argon	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	2804.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	2804.30	-	Nitrogen	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	2804.40	-	Oxygen	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	2804.50	-	Boron; tellurium :			
	2804.50.10	---	Tellurium waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2804.50.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Silicon :			
	2804.61	--	Containing by weight not less than 99.99% of silicon	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg

	2804.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2804.70	-	Phosphorus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2804.80	-	Arsenic	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2804.90	-	Selenium :			
	2804.90.10	---	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2804.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.05			Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
		-	Alkali or alkaline-earth metals :			
	2805.11	--	Sodium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2805.12	--	Calcium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2805.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2805.30	-	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed :			
	2805.30.10	---	Waste and scrap of rare-earth metals	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2805.30.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2805.40	-	Mercury	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28.06			Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
	2806.10	-	Hydrogen chloride (hydrochloric acid)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2806.20	-	Chlorosulphuric acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.07	2807.00		Sulphuric acid; oleum.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.08	2808.00		Nitric acid; sulphonitric acids.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.09			Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
	2809.10	-	Diphosphorus pentaoxide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2809.20	-	Phosphoric acid and polyphosphoric acids	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.10	2810.00		Oxides of boron; boric acids.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

28.11			Other inorganic acids and other inorganic oxygen compounds of non-metals.			
		-	Other inorganic acids :			
	2811.11	--	Hydrogen fluoride (hydrofluoric acid)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2811.12	--	Hydrogen cyanide (hydrocyanic acid)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2811.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other inorganic oxygen compounds of non-metals :			
	2811.21	--	Carbon dioxide	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	2811.22	--	Silicon dioxide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2811.29	--	Other :			
	2811.29.10	---	Nitrous oxide	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	2811.29.20	---	Sulphur dioxide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2811.29.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12			Halides and halide oxides of non-metals.			
		-	Chlorides and chloride oxides :			
	2812.11	--	Carbonyl dichloride (Phosgene)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

	2812.12	—	Phosphorus oxychloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2812.13	—	Phosphorus trichloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2812.14	—	Phosphorus pentachloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2812.15	—	Sulphur monochloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2812.16	—	Sulphur dichloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2812.17	—	Thionyl chloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2812.19	—	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2812.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.13			Sulphides of non-metals; commercial phosphorus trisulphide.			
	2813.10	-	Carbon disulphide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2813.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			

28.14			Ammonia, anhydrous or in aqueous soluton.			
	2814.10	-	Anhydrous ammonia	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2814.20	-	Ammonia in aqueous solution	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.15			Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
		-	Sodium hydroxide (caustic soda) :			
	2815.11	--	Solid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2815.12	--	In aqueous solution (soda lye or liquid soda)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2815.20	-	Potassium hydroxide (caustic potash)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2815.30	-	Peroxides of sodium or potassium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.16			Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
	2816.10	-	Hydroxide and peroxide of magnesium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2816.40	-	Oxides, hydroxides and peroxides, of strontium or barium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

28.17	2817.00		Zinc oxide; zinc peroxide.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.18			Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
	2818.10	-	Artificial corundum, whether or not chemically defined	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2818.20	-	Aluminium oxide, other than artificial corundum	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2818.30	-	Aluminium hydroxide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.19			Chromium oxides and hydroxides.			
	2819.10	-	Chromium trioxide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2819.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.20			Manganese oxides.			
	2820.10	-	Manganese dioxide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2820.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.21			Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.			

	2821.10	-	Iron oxides and hydroxides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2821.20	-	Earth colours	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.22	2822.00		Cobalt oxides and hydroxides; commercial cobalt oxides.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.23	2823.00		Titanium oxides.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.24			Lead oxides; red lead and orange lead.			
	2824.10	-	Lead monoxide (litharge, massicot)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2824.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.25			Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.			
	2825.10	-	Hydrazine and hydroxylamine and their inorganic salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2825.20	-	Lithium oxide and hydroxide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2825.30	-	Vanadium oxides and hydroxides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2825.40	-	Nickel oxides and hydroxides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2825.50	-	Copper oxides and hydroxides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2825.60	-	Germanium oxides and zirconium dioxide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2825.70	-	Molybdenum oxides and hydroxides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2825.80	-	Antimony oxides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2825.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
28.26			Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.			
		-	Fluorides :			
	2826.12	--	Of aluminium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2826.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2826.30	-	Sodium hexafluoroaluminate (synthetic cryolite)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2826.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

28.27			Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
	2827.10	-	Ammonium chloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2827.20	-	Calcium chloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other chlorides :			
	2827.31	--	Of magnesium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2827.32	--	Of aluminium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2827.35	--	Of nickel	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2827.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Chloride oxides and chloride hydroxides :			
	2827.41	--	Of copper	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2827.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Bromides and bromide oxides :			
	2827.51	--	Bromides of sodium or of potassium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2827.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

	2827.60	-	Iodides and iodide oxides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.28			Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.			
	2828.10	-	Commercial calcium hypochlorite and other calcium hypochlorites	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2828.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.29			Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
		-	Chlorates :			
	2829.11	--	Of sodium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2829.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2829.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.30			Sulphides; polysulphides, whether or not chemically defined.			
	2830.10	-	Sodium sulphides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2830.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

28.31			Dithionites and sulphyoxylates.			
	2831.10	-	Of sodium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2831.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.32			Sulphites; thiosulphates.			
	2832.10	-	Sodium sulphites	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2832.20	-	Other sulphites	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2832.30	-	Thiosulphates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.33			Sulphates; alums; peroxosulphates (persulphates).			
		-	Sodium sulphates :			
	2833.11	--	Disodium sulphate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2833.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other sulphates :			
	2833.21	--	Of magnesium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2833.22	--	Of aluminium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2833.24	--	Of nickel	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	2833.25	--	Of copper	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2833.27	--	Of barium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2833.29	--	Other :			
	2833.29.10	---	Thallium sulphate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2833.29.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2833.30	-	Alums	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2833.40	-	Peroxosulphates (perulphates)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	28.34		Nitrites; nitrates.			
	2834.10	-	Nitrites	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Nitrates :			
	2834.21	--	Of potassium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2834.29	--	Other :			
	2834.29.10	---	Calcium nitrate containing in the dry state not more than 16% by weight of nitrogen	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2834.29.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

28.35			Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.			
	2835.10	-	Phosphinates (hypophosphites) and phosphonates (phosphites)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Phosphates :			
	2835.22	--	Of mono- or disodium	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
	2835.24	--	Of potassium	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2835.25	--	Calcium hydrogenorthophosphate ("dicalcium phosphate")	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2835.26	--	Other phosphates of calcium	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2835.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
		-	Polyphosphates :			
	2835.31	--	Sodium triphosphates (sodium tripolyphosphate)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2835.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.36			Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
	2836.20	-	Disodium carbonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	2836.30	-	Sodium hydrogencarbonate (sodium bicarbonate)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2836.40	-	Potassium carbonates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2836.50	-	Calcium carbonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2836.60	-	Barium carbonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	2836.91	--	Lithium carbonates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2836.92	--	Strontium carbonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2836.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.37			Cyanides, cyanide oxides and complex cyanides.			
		-	Cyanides and cyanide oxides :			
	2837.11	--	Of sodium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2837.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2837.20	-	Complex cyanides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
[28.38]						

28.39			Silicates; commercial alkali metal silicates.			
		-	Of sodium :			
	2839.11	--	Sodium metasilicates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2839.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2839.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.40			Borates; peroxoborates (perborates).			
		-	Disodium tetraborate (refined borax) :			
	2840.11	--	Anhydrous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2840.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2840.20	-	Other borates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2840.30	-	Peroxoborates (perborates)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.41			Salts of oxometallic or peroxometallic acids.			
	2841.30	-	Sodium dichromate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2841.50	-	Other chromates and dichromates; peroxochromates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

		-	Manganites, manganates and permanganates :			
	2841.61	--	Potassium permanganate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2841.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2841.70	-	Molybdates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2841.80	-	Tungstates (wolframates)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2841.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.42			Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.			
	2842.10	-	Double or complex silicates, including aluminosilicates whether or not chemically defined	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2842.90	-	Other :			
	2842.90.10	---	Arsenates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2842.90.20	---	Arsenites	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2842.90.30	---	Fulminates, cyanates and thiocyanates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2842.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

			VI.- MISCELLANEOUS			
28.43			Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
	2843.10	-	Colloidal precious metals	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Silver compounds :			
	2843.21	--	Silver nitrate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2843.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2843.30	-	Gold compounds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2843.90	-	Other compounds; amalgams	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.44			Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes)and their compounds; mixtures and residues containing these products.			
	2844.10	-	Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2844.20	-	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2844.30	-	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues :			
	2844.41	--	Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2844.42	--	Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2844.43	--	Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2844.44	--	Radioactive residues.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2844.50	-	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.45			Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
	2845.10	-	Heavy water (deuterium oxide)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2845.20	-	Boron enriched in boron-10 and its compounds	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free (SG) Free		
	2845.30	-	Lithium enriched in lithium-6 and its compounds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2845.40	-	Helium-3	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2845.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.46			Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
	2846.10	-	Cerium compounds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2846.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.47	2847.00		Hydrogen peroxide, whether or not solidified with urea.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
[28.48]						
28.49			Carbides, whether or not chemically defined.			
	2849.10	-	Of calcium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2849.20	-	Of silicon	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2849.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

28.50	2850.00		Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
[28.51]						
28.52			Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.			
	2852.10	-	Chemically defined	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2852.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
28.53			Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.			
	2853.10	-	Cyanogen chloride (Chlorocyan)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2853.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

Chapter 29

Organic chemicals

Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to :

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

- (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
- (d) The products mentioned in (a), (b) or (c) above dissolved in water;
- (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anticaking agent) necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This Chapter does not cover :

- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Immunological products of heading 30.02;
- (f) Urea (heading 31.02 or 31.05);
- (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (h) Enzymes (heading 35.07);
- (i) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as “nitrogen-functions” for the purposes of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, “oxygen-function”, the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.

- 5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :
 - (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enolfunction

- compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
- (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- 6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.
- Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
- 7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.
- These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
- 8.- For the purposes of heading 29.37 :
- (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
- (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

- 1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.
- 2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
			I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.01			Acyclic hydrocarbons.			
	2901.10	-	Saturated	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Unsaturated :			

	2901.21	--	Ethylene	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2901.22	--	Propene (propylene)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2901.23	--	Butene (butylene) and isomers thereof	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
	2901.24	--	Buta-1, 3-diene and isoprene	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2901.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
29.02			Cyclic hydrocarbons.			
		-	Cyclanes, cyclenes and cycloterpenes :			
	2902.11	--	Cyclohexane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2902.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2902.20	-	Benzene	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
	2902.30	-	Toluene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Xylenes :			
	2902.41	--	<i>o</i> -Xylene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2902.42	--	<i>m</i> -Xylene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2902.43	--	<i>p</i> -Xylene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2902.44	--	Mixed xylene isomers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2902.50	-	Styrene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2902.60	-	Ethylbenzene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2902.70	-	Cumene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2902.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.03			Halogenated derivatives of hydrocarbons.			
		-	Saturated chlorinated derivatives of acyclic hydrocarbons :			
	2903.11	--	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.12	--	Dichloromethane (methylene chloride)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.13	--	Chloroform (trichloromethane)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.14	--	Carbon tetrachloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.15	--	Ethylene dichloride (ISO) (1,2-dichloroethane)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2903.19	--	Other :			
	2903.19.10	---	1,1,1-Trichloroethane (methyl chloroform)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.19.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Unsaturated chlorinated derivatives of acyclic hydrocarbons :			
	2903.21	--	Vinyl chloride (chloroethylene)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.22	--	Trichloroethylene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.23	--	Tetrachloroethylene (perchloroethylene)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.29	--	Other :			
	2903.29.10	---	Dichloropropene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.29.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Saturated flourinated derivatives of acyclic hydrocarbons:			
	2903.41	--	Trifluoromethane (HFC-23)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.42	--	Difluoromethane (HFC - 32)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.43	--	Flouromethane (HFC -41), 1,2-difluoroethane (HFC -152) and 1,1-difluoroethane (HFC - 152a)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.44	--	Pentafluoroethane (HFC -125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC -143)	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free (SG)Free		
2903.45	--	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2- tetrafluoroethane (HFC-134)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg	
2903.46	--	1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg	
2903.47	--	1,1,1,3,3-Pentafluoropropane(HFC-245fa) and 1,1,2,2,3-pentafluoropropane(HFC-245ca)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg	
2903.48	--	1,1,1,3,3-Pentafluorobutane(HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane(HFC-43- 10mee)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg	
2903.49	--	Other				
2903.49.10	---	Fluoroethane (HFC-161)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg	
2903.49.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg	
	-	Unsaturated fluorinated derivatives of acyclic hydrocarbons :				
2903.51	--	2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)- 1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg	
2903.59	--	Other				
2903.59.10	---	1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1- propene	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg	
2903.59.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg	
	-	Brominated or iodinated derivatives of acyclic hydrocarbons:				
2903.61	--	Methyl bromide (bromomethane)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg	
2903.62	--	Ethylene dibromide (ISO) (1,2-dibromoethane)	(IN)Free (PK)Free (SF)Free	Free	kg	

				(SD)Free (SG)Free		
	2903.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		-	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :			
	2903.71	--	Chlorodifluoromethane(HCFC-22)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.72	--	Dichlorotrifluoroethanes (HCFC-123)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.73	--	Dichlorofluoroethanes (HCFC-141,141b)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.74	--	Chlorodifluoroethanes (HCFC-142,142b)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.75	--	Dichloropentafluoropropanes (HCFC-225,225ca,225cb)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.76	--	Bromochlorodifluoromethane(Halon-1211), bromotrifluoromethane(Halon-1301) and dibromotetrafluoroethane(Halon-2402)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77	--	Other, perhalogenated only with fluorine and chlorine:			
		---	Methane perhalogenated only with fluorine and chlorine:			
	2903.77.11	----	Chloro-fluoro-methane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.12	----	Chloro-trifluoro-methane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.13	----	Dichloro-fluoro-methane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2903.77.14	----	Dichloro-difluoro-methane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.15	----	Trichloro-fluoro-methane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Ethane perhalogenated with one or two chlorine atoms respectively, and one or more fluorine atoms:			
	2903.77.21	----	Chloro-fluoro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.22	----	Chloro- trifluoro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.23	----	Chloro-tetrafluoro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.24	----	Chloro-pentafluoro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.25	----	Dichloro-difluoro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.26	----	Dichloro-tetrafluoro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Ethane perhalogenated with three or more chlorine atoms respectively, and one or more fluorine atoms:			
	2903.77.31	----	Trichloro-fluoro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.32	----	Trichloro-difluoro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.33	----	Trichloro-trifluoro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.34	----	Tetrachloro-fluoro-ethane	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free (SG) Free		
2903.77.35	----	Tetrachloro-difluoro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
2903.77.36	----	Pentachloro-fluoro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
	---	Propane perhalogenated only with one chlorine atom and one or more fluorine atoms:				
2903.77.41	----	Chloro-fluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
2903.77.42	----	Chloro-difluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
2903.77.43	----	Chloro-triafluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
2903.77.44	----	Chloro-tetrafluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
2903.77.45	----	Chloro-pentafluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
2903.77.46	----	Chloro-hexafluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
2903.77.47	----	Chloro-heptafluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
	---	Propane perhalogenated only with two chlorine atoms and one or more fluorine atoms:				
2903.77.51	----	Dichloro-fluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
2903.77.52	----	Dichloro-difluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	

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	2903.77.53	----	Dichloro-trifluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.54	----	Dichloro-tetrafluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.55	----	Dichloro-pentafluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Propane perhalogenated only with three or four chlorine atoms respectively, and one or more fluorine atoms:			
	2903.77.61	----	Trichloro-fluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.62	----	Trichloro-difluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.63	----	Trichloro-trifluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.64	----	Trichloro-tetrafluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.65	----	Trichloro-pentafluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.66	----	Tetrachloro-fluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.67	----	Tetrachloro-difluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.68	----	Tetrachloro-trifluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.69	----	Tetrachloro-tetrafluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

		---	Propane perhalogenated only with five or more chlorine atoms respectively, and one or more fluorine atoms:			
	2903.77.71	----	Pentachloro-fluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.72	----	Pentachloro-difluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.73	----	Pentachloro-trifluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.74	----	Hexachloro-fluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.75	----	Hexachloro-difluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.76	----	Heptachloro-fluoro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.77.80	----	Other hydrocarbons with more than three carbon atoms, perhalogenated only with chlorine and one or more fluorine atoms	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78	--	Other perhalogenated derivatives:			
		---	Methane perhalogenated with bromine and chlorine only:			
	2903.78.11	----	Bromo-chloro-methane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.12	----	Bromo-dichloro -methane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.13	----	Bromo-trichloro -methane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.14	----	Dibromo-chloro-methane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2903.78.15	----	Dibromo-dichloro-methane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.16	----	Tribromo-chloro-methane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Ethane perhalogenated with one bromine atom and one or more chlorine atoms:			
	2903.78.21	----	Bromo-chloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.22	----	Bromo-dichloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.23	----	Bromo-trichloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.24	----	Bromo-tetrachloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.25	----	Bromo-pentachloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Ethane perhalogenated with two or more bromine atoms respectively, and one or more chlorine atoms:			
	2903.78.31	----	Dibromo-chloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.32	----	Dibromo-dichloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.33	----	Dibromo-trichloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.34	----	Dibromo-tetrachloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.35	----	Tribromo-chloro-ethane	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free (SG) Free		
	2903.78.36	----	Tribromo-dichloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.37	----	Tribromo-trichloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.38	----	Tetrabromo-chloro-ethane and Tetrabromo-dichloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.39	----	Pentabromo-chloro-ethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Propane perhalogenated with one bromine atom and one or more chlorine atoms:			
	2903.78.41	----	Bromo-chloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.42	----	Bromo-dichloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.43	----	Bromo-trichloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.44	----	Bromo-tetrachloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.45	----	Bromo-pentachloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.46	----	Bromo-hexachloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.47	----	Bromo-heptachloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Propane perhalogenated with two bromine atoms and one or more chlorine atoms:			

	2903.78.51	----	Dibromo-chloro-propane (DBCP)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.52	----	Dibromo-dichloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.53	----	Dibromo-trichloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.54	----	Dibromo-tetrachloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.55	----	Dibromo-pentachloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.56	----	Dibromo-hexachloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Propane perhalogenated with three or four bromine atoms respectively, and one or more chlorine atoms:			
	2903.78.61	----	Tribromo-chloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.62	----	Tribromo-dichloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.63	----	Tribromo-trichloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.64	----	Tribromo-tetrachloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.65	----	Tribromo-pentachloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.66	----	Tetrabromo-chloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2903.78.67	----	Tetrabromo-dichloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.68	----	Tetrabromo-trichloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.69	----	Tetrabromo-tetrachloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Propane perhalogenated with five or more bromine atoms respectively, and one or more chlorine atoms: and other hydrocarbons containing four or more carbon atoms respectively, perhalogenated only with bromine and chlorine :			
	2903.78.71	----	Pentabromo-chloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.72	----	Pentabromo-dichloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.73	----	Pentabromo-trichloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.74	----	Hexabromo-chloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.75	----	Hexabromo-dichloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.76	----	Heptabromo-chloro-propane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.77	----	Other hydrocarbons containing four or more carbon atoms respectively, perhalogenated only with bromine and chlorine	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Other hydrocarbons perhalogenated only with bromine and fluorine:			
	2903.78.81	----	Derivatives of methane with one, two or three bromine atoms respectively, and one or more fluorine atoms, the following : Bromo-fluoro-methane, Bromo-difluoro-methane, Bromo-trifluoro-methane,	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

			Dibromo-fluoro-methane, Dibromo-difluoro-methane, Tribromo-fluoro-methane.			
	2903.78.82	----	Derivatives of ethane, with one bromine atom and one or more fluorine atoms, namely: Bromo-fluoro-ethane, Bromo-difluoro-ethane, Bromo-trifluoro-ethane, Bromo-tetrafluoro-ethane, Bromo-pentafluoro-ethane.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.83	----	Derivatives of ethane, with two bromine atoms and one or more fluorine atoms, namely: Dibromo-fluoro-ethane, Dibromo-difluoro-ethane, Dibromo-trifluoro-ethane, Dibromo-tetrafluoro-ethane.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.84	----	Other derivatives of ethane with three or more bromine atoms and one or more fluorine atoms, namely: Tribromo-fluoro-ethane, Tribromo-difluoro-ethane, Tribromo-trifluoro-ethane, Tetrabromo-fluoro-ethane, Tetrabromo-difluoro-ethane, Pentabromo-fluoro-ethane.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.85	----	Derivatives of propane, with one bromine atom and one or more fluorine atoms, namely: Bromo-fluoro-propane, Bromo-difluoro-propane, Bromo-trifluoro-propane, Bromo-tetrafluoro-propane, Bromo-pentafluoro-propane, Bromo-hexafluoro-propane, Bromo-heptafluoro-propane.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.86	----	Derivatives of propane, with two bromine atoms and one or more fluorine atoms, namely: Dibromo-fluoro-propane, Dibromo-difluoro-propane, Dibromo-trifluoro-propane, Dibromo-tetrafluoro-propane, Dibromo-pentafluoro-propane, Dibromo-hexafluoro-propane.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.87	----	Derivatives of propane, with three bromine atoms and one or more fluorine atoms, namely: Tribromo-fluoro-propane, Tribromo-difluoro-propane, Tribromo-trifluoro-propane, Tribromo-tetrafluoro-propane, Tribromo-pentafluoro-propane.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.88	----	Derivatives of propane, with four bromine atoms and one or more fluorine atoms, namely: Tetrabromo-fluoro-propane, Tetrabromo-difluoro-propane, Tetrabromo-trifluoro-propane, Tetrabromo-tetrafluoro-propane,	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.78.89	----	Other derivatives of propane, with five or six bromine atoms respectively and one or more fluorine atoms, namely: Pentabromo-fluoro-propane, Pentabromo-difluoro-propane, Pentabromo-trifluoro-propane, Hexabromo-fluoro-propane, Hexabromo-difluoro-propane, Heptabromo-fluoro-propane.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2903.78.90	---	Other hydrocarbons containing four or more carbon atoms perhalogenated with bromine and fluorine	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.79	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :			
	2903.81	--	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.82	--	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.83	--	Mirex (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.89	--	Other:			
	2903.89.10	---	Toxaphene (Camphechlor)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.89.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			Halogenated derivatives of aromatic hydrocarbons:			
	2903.91	--	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.92	--	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane):			
	2903.92.10	---	Hexachlorobenzene (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.92.20	---	DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.93	--	Pentachlorobenzene (ISO)	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free (SG) Free		
	2903.94	--	Hexabromobiphenyls	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.99	--	Other:			
		---	Phenyl derivatives:			
	2903.99.12	----	Other Polybrominated biphenyls (PBB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.99.13	----	Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.99.14	----	Polychlorinated terphenyls (PCT)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.99.19	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2903.99.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.04			Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
	2904.10	-	Derivatives containing only sulpho groups, their salts and ethyl esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2904.20	-	Derivatives containing only nitro or only nitroso groups :			
	2904.20.10	---	Nitrated derivatives of aromatic hydrocarbon	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2904.20.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :			

	2904.31	--	Perfluorooctane sulphonic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2904.32	--	Ammonium perfluorooctane sulphonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2904.33	--	Lithium perfluorooctane sulphonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2904.34	--	Potassium perfluorooctane sulphonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2904.35	--	Other salts of perfluorooctane sulphonic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2904.36	--	Perfluorooctane sulphonyl fluoride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	2904.91	--	Trichloronitromethane (chloropicrin)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2904.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.05			Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-	Saturated monohydric alcohols :			
	2905.11	--	Methanol (methyl alcohol)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2905.12	--	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.13	--	Butan-1-ol (<i>n</i> -butyl alcohol)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.14	--	Other butanols	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.16	--	Octanol (octyl alcohol) and isomers thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.17	--	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.19	--	Other :			
	2905.19.10	---	Pentanol (amyl alcohol)and isomers thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.19.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Unsaturated monohydric alcohols :			
	2905.22	--	Acyclic terpene alcohols	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Diols :			
	2905.31	--	Ethylene glycol (ethanediol)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.32	--	Propylene glycol (propane-1,2-diol)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.39	--	Other	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free (SG) Free		
		-	Other polyhydric alcohols :			
	2905.41	--	2-Ethyl-2 (hydroxymethyl)propane-1,3-diol (trimethylolpropane)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.42	--	Pentaerythritol	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.43	--	Mannitol	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.44	--	D-glucitol (sorbitol)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.45	--	Glycerol	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :			
	2905.51	--	Ethchlorvynol (INN)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2905.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.06			Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-	Cyclanic, cyclenic or cycloterpenic :			
	2906.11	--	Menthol	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2906.12	--	Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2906.13	--	Sterols and inositols	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2906.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Aromatic :			
	2906.21	--	Benzyl alcohol	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2906.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
	29.07		Phenols; phenol-alcohols.			
		-	Monophenols :			
	2907.11	--	Phenol (hydroxybenzene) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2907.12	--	Cresols and their salts	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
	2907.13	--	Octylphenol, nonylphenol and their isomers; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2907.15	--	Naphthols and their salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2907.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

		-	Polyphenols; phenol-alcohols :			
	2907.21	--	Resorcinol and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2907.22	--	Hydroquinone (quinol) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2907.23	--	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2907.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.08			Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.			
		-	Derivatives containing only halogen substituents and their salts :			
	2908.11	--	Pentachlorophenol (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2908.19	--	Other:			
	2908.19.10	---	Pentachlorophenol salts (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2908.19.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	2908.91	--	Dinoseb (ISO) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2908.92	--	4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2908.99	--	Other :			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

	2908.99.10	---	Nitrated derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2908.99.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.09			Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.11	--	Diethyl ether	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2909.19	--	Other :			
	2909.19.10	---	Nitrated derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2909.19.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2909.20	-	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.20.10	---	Nitrated derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2909.20.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2909.30	-	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.30.10	---	Nitrated derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Other:			
	2909.30.91	----	Tetrabromo diphenyl ether	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2909.30.92	----	Pentabromo diphenyl ether	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2909.30.93	----	Hexabromo diphenyl ether	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2909.30.94	----	Heptabromo diphenyl ether	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2909.30.99	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
		-	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.41	--	2,2'-Oxydiethanol (diethylene glycol, digol) :			
	2909.41.10	---	Nitrated derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2909.41.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2909.43	--	Monobutyl ethers of ethylene glycol or of diethylene glycol :			
	2909.43.10	---	Nitrated derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg

	2909.43.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2909.44	--	Other monoalkylethers of ethylene glycol or of diethylene glycol :			
	2909.44.10	---	Nitrated derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2909.44.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2909.49	--	Other :			
	2909.49.10	---	Nitrated derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2909.49.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2909.50	-	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.50.10	---	Nitrated derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2909.50.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2909.60	-	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.60.10	---	Nitrated derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2909.60.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg

29.10			Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	2910.10	-	Oxirane (ethylene oxide)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2910.20	-	Methyloxirane (propylene oxide)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2910.30	-	1-Chloro-2,3-epoxypropane (epichlorohydrin)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2910.40	-	Dieldrin (ISO, INN)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2910.50	-	Endrin (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2910.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
29.11	2911.00		Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
			V.- ALDEHYDE-FUNCTION COMPOUNDS			
29.12			Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
		-	Acyclic aldehydes without other oxygen function :			
	2912.11	--	Methanal (formaldehyde)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg

	2912.12	--	Ethanal (acetaldehyde)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2912.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
		-	Cyclic aldehydes without other oxygen function :			
	2912.21	--	Benzaldehyde	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2912.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
		-	Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :			
	2912.41	--	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2912.42	--	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2912.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2912.50	-	Cyclic polymers of aldehydes :			
	2912.50.10	---	Metaldehyde	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2912.50.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2912.60	-	Paraformaldehyde	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg

29.13	2913.00		Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
			VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			
29.14			Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-	Acyclic ketones without other oxygen function :			
	2914.11	--	Acetone	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2914.12	--	Butanone (methyl ethyl ketone)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2914.13	--	4-Methylpentan-2-one (methyl isobutyl ketone)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	2914.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :			
	2914.22	--	Cyclohexanone and methylcyclohexanones	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2914.23	--	Ionones and methylionones	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2914.29	--	Other:			
	2914.29.10	---	Camphor	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	2914.29.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Aromatic ketones without other oxygen function:			
	2914.31	--	Phenylacetone (phenylpropan-2-one)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2914.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2914.40	-	Ketone-alcohols and ketone-aldehydes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2914.50	-	Ketone-phenols and ketones with other oxygen function	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Quinones :			
	2914.61	--	Anthraquinone	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2914.62	--	Coenzyme Q10 (ubidecarenone (INN))	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2914.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Halogenated, sulphonated, nitrated or nitrosated derivatives:			
	2914.71	—	Chlordecone (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2914.79	—	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

			VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.15			Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-	Formic acid, its salts and esters :			
	2915.11	--	Formic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2915.12	--	Salts of formic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2915.13	--	Esters of formic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Acetic acid and its salts; acetic anhydride :			
	2915.21	--	Acetic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2915.24	--	Acetic anhydride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2915.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Esters of acetic acid :			
	2915.31	--	Ethyl acetate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2915.32	--	Vinyl acetate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2915.33	--	<i>n</i> -Butyl acetate	(IN)Free (PK)Free	Free	kg

				(SF)Free (SD)Free (SG) Free		
	2915.36	--	Dinoseb (ISO) acetate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2915.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2915.40	-	Mono-, di- or trichloroacetic acids, their salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2915.50	-	Propionic acid, its salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2915.60	-	Butanoic acids, pentanoic acids, their salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2915.70	-	Palmitic acid, stearic acid, their salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2915.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.16			Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2916.11	--	Acrylic acid and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2916.12	--	Esters of acrylic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2916.13	--	Methacrylic acid and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

2916.14	--	Esters of methacrylic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2916.15	--	Oleic, linoleic or linolenic acids, their salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2916.16	--	Binapacryl (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2916.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2916.20	-	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
2916.20.10	---	D-allethrin (Pynamin forte)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2916.20.20	---	D-trans allethrin (Esbiothrin)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2916.20.30	---	Prallethrin (ETOC)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2916.20.40	---	Transfluthrin	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2916.20.50	---	Permethrin	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
2916.20.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	-	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
2916.31	--	Benzoic acid, its salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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	2916.32	--	Benzoyl peroxide and benzoyl chloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2916.34	--	Phenylacetic acid and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2916.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.17			Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2917.11	--	Oxalic acid, its salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2917.12	--	Adipic acid, its salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2917.13	--	Azelaic acid, sebacic acid, their salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2917.14	--	Maleic anhydride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2917.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2917.20	-	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides,halides, peroxides, peroxyacids and their derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxacids and their derivatives :			

	2917.32	--	Dioctyl orthophthalates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2917.33	--	Dinonyl or didecyl orthophthalates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2917.34	--	Other esters of orthophthalic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2917.35	--	Phthalic anhydride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2917.36	--	Terephthalic acid and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2917.37	--	Dimethyl terephthalate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2917.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.18			Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2918.11	--	Lactic acid, its salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.12	--	Tartaric acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.13	--	Salts and esters of tartaric acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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	2918.14	--	Citric acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.15	--	Salts and esters of citric acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.16	--	Gluconic acid, its salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.17	--	2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.18	--	Chlorobenzilate (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2918.21	--	Salicylic acid and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.22	--	<i>O</i> -Acetylsalicylic acid, its salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.23	--	Other esters of salicylic acid and their salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.30	-	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			

	2918.91	--	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.99	--	Other :			
	2918.99.10	---	(2,4-dichlorophenoxy) acetic acid (2,4-D)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.99.20	---	(4-chloro-2-methylphenoxy) acetic acid (MCPA)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2918.99.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
	29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	2919.10	-	Tris(2,3-dibromopropyl) phosphate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2919.90	-	Other :			
	2919.90.10	---	Dichlorvos (DDVP)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2919.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.			

		-	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	2920.11	--	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2920.19	--	Other :			
	2920.19.10	---	Fenithrothian and other nitrated derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2920.19.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	2920.21	--	Dimethyl phosphite	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2920.22	--	Diethyl phosphite	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2920.23	--	Trimethyl phosphite	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2920.24	--	Triethyl phosphite	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2920.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2920.30	-	Endosulfan (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2920.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			IX.- NITROGEN-FUNCTION COMPOUNDS			

29.21			Amine -function compounds.			
		-	Acyclic monoamines and their derivatives; salts thereof :			
	2921.11	--	Methylamine, di- or trimethylamine and their salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.12	--	2-(N,N-Dimethylamino)ethylchloride hydrochloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.13	--	2-(N,N-Diethylamino)ethylchloride hydrochloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.14	--	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Acyclic polyamines and their derivatives; salts thereof :			
	2921.21	--	Ethylenediamine and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.22	--	Hexamethylenediamine and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.30	-	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Aromatic monoamines and their derivatives; salts thereof :			
	2921.41	--	Aniline and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2921.42	--	Aniline derivatives and their salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.43	--	Toluidines and their derivatives; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.44	--	Diphenylamine and its derivatives; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.45	--	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.46	--	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mafenorex (INN) and phenetermine (INN); salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Aromatic polyamines and their derivatives; salts thereof :			
	2921.51	--	<i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2921.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.22			Oxygen-function amino-compounds.			
		-	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :			
	2922.11	--	Monoethanolamine and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.12	--	Diethanolamine and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2922.14	--	Dextropropoxyphene (INN) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.15	--	Triethanolamine	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.16	--	Diethanolammonium perfluorooctane sulphonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.17	--	Methyldiethanolamine and ethyldiethanolamine	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.18	--	2-(N,N-Diisopropylamino)ethanol	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :			
	2922.21	--	Aminohydroxynaphthalenesulphonic acids and their salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.29	--	Other :			
	2922.29.10	---	Anisidines, dianisidines, phenetidines, and their salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.29.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :			
	2922.31	--	Amfepramone (INN), methadone (INN) and normethadone (INN) ; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

		-	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :			
	2922.41	--	Lysine and its esters; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.42	--	Glutamic acid and its salts:			
	2922.42.10	---	Mono sodium glutamate	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	2922.42.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.43	--	Anthranilic acid and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.44	--	Tilidine (INN) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2922.50	-	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.23			Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.			
	2923.10	-	Choline and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2923.20	-	Lecithins and other phosphoaminolipids	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2923.30	-	Tetraethylammonium perfluorooctane sulphonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2923.40	-	Didecyltrimethylammonium perfluorooctane sulphonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2923.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.24			Carboxamide-function compounds; amide-function compounds of carbonic acid.			
		-	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :			
	2924.11	--	Meprobamate (INN)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2924.12	--	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2924.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :			
	2924.21	--	Ureines and their derivatives; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2924.23	--	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts :			
	2924.23.10	---	2-Acetamidobenzoic acid (N-acetylanthranilic acid)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2924.23.20	---	Salts of 2-Acetamidobenzoic acid (N-acetylanthranilic acid)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2924.24	--	Ethinamate (INN)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2924.25	--	Alachlor (ISO)	(IN)Free (PK)Free	Free	kg

				(SF)Free (SD)Free (SG) Free		
	2924.29	--	Other :			
	2924.29.10	---	Metalaxyl	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2924.29.20	---	Fenobucarb (2-sec-butylphenyl methylcarbamate)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2924.29.30	---	Propanyl	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2924.29.40	---	Propoxur	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2924.29.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.25			Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.			
		-	Imides and their derivatives; salts thereof :			
	2925.11	--	Saccharin and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2925.12	--	Gluethimide (INN)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2925.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Imines and their derivatives; salts thereof :			
	2925.21	--	Chlordimeform (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2925.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

29.26			Nitrile-function compounds.			
	2926.10	-	Acrylonitrile	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2926.20	-	1-Cyanoguanidine(dicyandiamide)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2926.30	-	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-diemthylamino-4,4-diphenylbutane)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2926.40	-	alpha- Phenylacetoacetonitrile	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2926.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.27	2927.00		Diazo-, azo- or azoxy-compounds.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.28	2928.00		Organic derivatives of hydrazine or of hydroxylamine.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.29			Compounds with other nitrogen function.			
	2929.10	-	Isocyanates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2929.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

			X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
29.30			Organo-sulphur compounds.			
	2930.10	-	2-(N,N-Dimethylamino) ethanethiol	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2930.20	-	Thiocarbamates and dithiocarbamates :			
	2930.20.10	---	Thiobencarb	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2930.20.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2930.30	-	Thiuram mono-, di- or tetrasulphides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2930.40	-	Methionine	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2930.60	-	2-(N,N-Diethylamino)ethanethiol	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2930.70	-	Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2930.80	-	Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2930.90	-	Other :			
	2930.90.10	---	Malathion	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2930.90.20	---	Edifenphos	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2930.90.30	---	Fenamiphos	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2930.90.40	---	Fenthion	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2930.90.50	---	Phenthoate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2930.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.31			Other organo-inorganic compounds.			
	2931.10	-	Tetramethyl lead and tetraethyl lead :			
	2931.10.10	---	Tetraethyl lead	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.10.20	---	Tetramethyl lead	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.20	-	Tributyltin compounds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Non halogenated organo-phosphorous derivatives:			
	2931.41	--	Dimethyl methylphosphonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.42	--	Dimethyl propylphosphonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.43	--	Diethyl ethylphosphonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	2931.44	--	Methylphosphonic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.45	--	Salt of methylphosphonic acid and (aminoiminomethyl) urea (1:1)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.46	--	2,4,6- Tripropyl -1,3,5,2,4,6- trioxatriphosphinane 2,4,6-trioxide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.47	--	(5-Ethyl-2- methyl-2-oxido- 1,3,2- dioxaphosphinan-5-yl)methyl methyl methylphosphonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.48	--	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9- diphosphaspiro[5.5] undecane 3,9-dioxide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.49	--	Other:			
	2931.49.10	---	N-(phosphonomethyl) Glycine and its salts and derivatives [Glyphosate]	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.49.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Halogenated organo-phosphorous derivatives :			
	2931.51	--	Methylphosphonic dichloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.52	--	Propylphosphonic dichloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.53	--	O-(3-chloropropyl) O-[4-nitro-3- (trifluoromethyl)phenyl] methylphosphonothionate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.54	--	Trichlorfon (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2931.90	-	Other :			
	2931.90.10	---	Triphenyl tin	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.90.20	---	Organo-mercury compound	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.90.30	---	Exolit OP 560 TP (phosphonic acid, methyl- polyglycol ester)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.32			Heterocyclic compounds with oxygen hetero- atom(s) only.			
		-	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
	2932.11	--	Tetrahydrofuran	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.12	--	2-Furaldehyde (furfuraldehyde)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.13	--	Furfuryl alcohol and tetrahydrofurfuryl alcohol	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.14	--	Sucralose	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.20	-	Lactones :			
	2932.20.10	---	Coumatetralyl	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	2932.20.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	2932.91	--	Isosafrole	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.92	--	1-(1,3-Benzodioxol-5-yl)propan-2-one	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.93	--	Piperonal	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.94	--	Safrole	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.95	--	Tetrahydrocannabinols (all isomers)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.96	--	Carbofuran (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.99	--	Other :			
	2932.99.20	---	Polychlorinated dibenzo-p-dioxins	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.99.30	---	Polychlorinated dibenzofurans (PCDD/PCDF)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2932.99.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.33			Heterocyclic compounds with nitrogen hetero-atom(s) only.			
		-	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :			

	2933.11	--	Phenazone (antipyrin) and its derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :			
	2933.21	--	Hydantoin and its derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :			
	2933.31	--	Pyridine and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.32	--	Piperidine and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.33	--	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl(INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.34	--	Other fentanyls and their derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.35	--	3-Quinuclidinol	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.36	--	4-Anilino-N-phenethylpiperidine (ANPP)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	2933.37	--	N-Phenethyl-4-piperidone (NPP)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.39	--	Other :			
	2933.39	--	Other :			
	2933.39.10	---	Paraquat dichloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.39.20	---	3-Quinuclidinyl benzilate (1-azabicyclo[2.2.2]oct-3-yl hydroxy(diphenyl) acetate)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.39.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :			
	2933.41	--	Levorphanol (INN) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :			
	2933.52	--	Malonylurea (barbituric acid) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.53	--	Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN), and vinylbital (INN); salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.54	--	Other derivatives of malonylurea (barbituric acid); salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2933.55	--	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.59	--	Other :			
	2933.59.10	---	Diazinon	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.59.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :			
	2933.61	--	Melamine	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Lactams :			
	2933.71	--	6-Hexanelactam (epsilon-caprolactam)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.72	--	Clobazam (INN) and methyprylon (INN)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.79	--	Other lactams	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			

	2934.91	--	Aminorex (INN), brotizolam (INN), clonazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2934.92	--	Other fentanyl and their derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2934.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.35			Sulphonamides.			
	2935.10	-	N-Methylperfluorooctane sulphonamide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2935.20	-	N-Ethylperfluorooctane sulphonamide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2935.30	-	N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2935.40	-	N-(2-Hydroxyethyl)-N- methylperfluorooctane sulphonamide	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2935.50	-	Other perfluorooctane sulphonamides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2935.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			XI- PROVITAMINS, VITAMINS AND HORMONES			

29.36			Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.			
		-	Vitamins and their derivatives, unmixed :			
	2936.21	--	Vitamins A and their derivatives	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	2936.22	--	Vitamin B ₁ and its derivatives	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	2936.23	--	Vitamin B ₂ and its derivatives	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	2936.24	--	D- or DL- Pantothenic acid (Vitamin B ₅) and its derivatives	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	2936.25	--	Vitamin B ₆ and its derivatives	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	2936.26	--	Vitamin B ₁₂ and its derivatives	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	2936.27	--	Vitamin C and its derivatives	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	2936.28	--	Vitamin E and its derivatives	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	2936.29	--	Other vitamins and their derivatives	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	2936.90	-	Other, including natural concentrates	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg

29.37			Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.			
		-	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :			
	2937.11	--	Somatotropin, its derivatives and structural analogues	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2937.12	--	Insulin and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2937.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Steroidal hormones, their derivatives and structural analogues :			
	2937.21	--	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2937.22	--	Halogenated derivatives of corticosteroidal hormones	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2937.23	--	Oestrogens and progestogens	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2937.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2937.50	-	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2937.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

			XII - GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES			
29.38			Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
	2938.10	-	Rutoside (rutin) and its derivatives	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2938.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.39			Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
		-	Alkaloids of opium and their derivatives; salts thereof :			
	2939.11	--	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.20	-	Alkaloids of cinchona and their derivatives; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.30	-	Caffeine and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Alkaloids of ephedra and their derivatives; salts thereof :			

	2939.41	--	Ephedrine and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.42	--	Pseudoephedrine (INN) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.43	--	Cathine (INN) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.44	--	Norephedrine and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.45	--	Levomamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :			
	2939.51	--	Fenetylline (INN) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Alkaloids of rye ergot and their derivatives; salts thereof :			
	2939.61	--	Ergometrine (INN) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.62	--	Ergotamine (INN) and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.63	--	Lysergic acid and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	2939.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other, of vegetal origin :			
	2939.72	—	Cocaine, ecgonine; salts, esters and other derivatives thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.79	—	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2939.80	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			XIII.-OTHER ORGANIC COMPOUNDS			
29.40	2940.00		Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar ester and their salts, other than products of heading 29.37, 29.38 or 29.39.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.41			Antibiotics.			
	2941.10	-	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2941.20	-	Streptomycins and their derivatives; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2941.30	-	Tetracyclines and their derivatives; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2941.40	-	Chloramphenicol and its derivatives; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2941.50	-	Erythromycin and its derivatives; salts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	2941.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.42	2942.00		Other organic compounds.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

Chapter 30

Pharmaceutical products

Notes.

- 1.- This Chapter does not cover :
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);
 - (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (f) Soap or other products of heading 34.01 containing added medicaments;
 - (g) Preparations with a basis of plaster for use in dentistry (heading 34.07);
 - (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or
 - (ij) Diagnostic reagents of heading 38.22.

- 2.- For the purposes of heading 30.02, the expression “immunological products” applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), ematopietins and colony stimulating factors (CSF).

- 3.- For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :
 - (a) As unmixed products :
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed :
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.

- 4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature :
 - (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments.
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

- 1.- For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated:
 - (a) As unmixed products, pure products, whether or not containing impurities;
 - (b) As products which have been mixed:
 - (1) The products mentioned in (a) above dissolved in water or in other solvents;
 - (2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.
- 2.- Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN) ; artelinic acid or its salts; arteminol (INN);artemotil (INN);artemether (INN); artesunate (INN); chloroquine (INN) ; dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN);piperazine (INN) ;pyrimethamine (INN) or sulfadoxine (INN).

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
30.01			Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.			
	3001.20	-	Extracts of glands or other organs or of their secretions	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3001.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
30.02			Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified.			

		-	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:			
3002.12	--		Antisera and other blood fractions	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
3002.13	--		Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
3002.14	--		Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
3002.15	--		Immunological products, put up in measured doses or in forms or packings for retail sale	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
		-	Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :			
3002.41	--		Vaccines for human medicine	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
3002.42	--		Vaccines for veterinary medicine	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
3002.49	--		Other:			
3002.49.10	---		Saxitoxin ([[(4R)-10,10-dihydroxy-2,6-diiminooctahydro-1H,8H-pyrrolo[1,2-c]purin-4-yl]methyl carbamate)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
3002.49.90	---		Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Cell cultures, whether or not modified :			
3002.51	--		Cell therapy products	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
3002.59	--		Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
3002.90	-		Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

30.03			Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.			
	3003.10	-	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	3003.20	-	Other, containing -antibiotics	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
		-	Other, containing hormones or other products of heading 29.37:			
	3003.31	--	Containing insulin	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	3003.39	--	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
		-	Other, containing alkaloids or derivatives thereof :			
	3003.41	--	Containing ephedrine or its salts	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3003.42	--	Containing pseudoephedrine (INN) or its salts	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3003.43	--	Containing norephedrine or its salts	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3003.49	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3003.60	-	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3003.90	-	Other :			
		---	Ayurveda / Herbal preparations :			
	3003.90.11	----	Schedule 01 preparations certified by the Commissioner of Ayurveda	(IN)Free (PK)Free (SF)Free	Free	kg

	3003.90.12	----	Schedule 02 preparations certified by the Commissioner of Ayurveda	(IN)Free (PK)Free (SF)Free	Free	kg
	3003.90.13	----	Schedule 03 preparations certified by the Commissioner of Ayurveda	(IN)Free (PK)Free (SF)Free	Free	kg
	3003.90.14	----	Schedule 04 preparations certified by the Commissioner of Ayurveda	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3003.90.15	----	Schedule 05 preparations certified by the Commissioner of Ayurveda	(IN)Free (PK)Free (SF)Free	Free	kg
	3003.90.19	----	Other	(IN)Free (PK)Free (SF)Free	Free	kg
	3003.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
30.04			Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.			
	3004.10	-	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3004.20	-	Other, containing antibiotics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other, containing hormones or other products of heading 29.37 :			
	3004.31	--	Containing insulin	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3004.32	--	Containing corticosteroid hormones, their derivatives or structural analogues	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3004.39	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other, containing alkaloids or derivatives thereof :			
	3004.41	--	Containing ephedrine or its salts	(IN)Free (PK)Free (SF)Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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				(SG) Free		
3004.42	--	Containing pseudoephedrine (INN) or its salts	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
3004.43	--	Containing norephedrine or its salts	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
3004.49	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
3004.50	-	Other, containing vitamins or other products of heading 29.36	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
3004.60	-	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
3004.90	-	Other :				
	---	Ayurveda / Herbal preparations:				
3004.90.11	----	Schedule 01 preparations certified by the Commissioner of Ayurveda	(IN)Free (PK)Free (SF)Free	Free	kg	
3004.90.12	----	Schedule 02 preparations certified by the Commissioner of Ayurveda	(IN)Free (PK)Free (SF)Free	Free	kg	
3004.90.13	----	Schedule 03 preparations certified by the Commissioner of Ayurveda	(IN)Free (PK)Free (SF)Free	Free	kg	
3004.90.14	----	Schedule 04 preparations certified by the Commissioner of Ayurveda	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
3004.90.15	----	Schedule 05 preparations certified by the Commissioner of Ayurveda	(IN)Free (PK)Free (SF)Free	Free	kg	
3004.90.19	----	Other	(IN)Free (PK)Free (SF)Free	Free	kg	
3004.90.20	---	Antineoplastics and immunosuppressives	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
3004.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	

30.05			Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.			
	3005.10	-	Adhesive dressings and other articles having an adhesive layer		15%	kg
	3005.90	-	Other		15%	kg
30.06			Pharmaceutical goods specified in Note 4 to this Chapter.			
	3006.10	-	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3006.30	-	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3006.40	-	Dental cement and other dental fillings; bone reconstruction cements	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3006.50	-	First-aid boxes and kits	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3006.60	-	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3006.70	-	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other :			
	3006.91	--	Appliances identifiable for ostomy use	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3006.92	--	Waste pharmaceuticals	(IN)Free	Free	kg

				(PK)Free (SF)Free (SG) Free		
	3006.93	--	Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

Chapter 31

Fertilisers

Notes.

1.- This Chapter does not cover :

- (a) Animal blood of heading 05.11;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

- (a) Goods which answer to one or other of the descriptions given below :
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
- (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

- (a) Goods which answer to one or other of the descriptions given below :
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

- (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- 4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
- (a) Goods which answer to one or other of the descriptions given below :
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together
- 5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
- 6.- For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
31.01	3101.00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
31.02		Mineral or chemical fertilisers, nitrogenous.			
	3102.10	- Urea, whether or not in aqueous solution	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :			
	3102.21	-- Ammonium sulphate	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
	3102.29	-- Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3102.30	- Ammonium nitrate, whether or not in aqueous solution	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	3102.40	-	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3102.50	-	Sodium nitrate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3102.60	-	Double salts and mixtures of calcium nitrate and ammonium nitrate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3102.80	-	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3102.90	-	Other, including mixtures not specified in the foregoing sub headings	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
31.03			Mineral or chemical fertilisers, phosphatic.			
		-	Superphosphates:			
	3103.11	-	Containing by weight 35% or more of diphosphorus pentoxide (P2O5)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3103.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3103.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
31.04			Mineral or chemical fertilisers, potassic.			
	3104.20	-	Potassium chloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3104.30	-	Potassium sulphate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	3104.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
31.05			Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
	3105.10	-	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3105.20	-	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3105.30	-	Diammonium hydrogenorthophosphate (diammonium phosphate)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3105.40	-	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :			
	3105.51	--	Containing nitrates and phosphates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3105.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3105.60	-	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3105.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

Chapter 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes.

- 1.- This Chapter does not cover :
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
- 2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
- 3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
- 4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
- 5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
- 6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

HS Hdg.(1)	HS Code(2)		Description(3)		Gen.(5)	Unit of Qty.(6)
32.01			Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			
	3201.10	-	Quebracho extract	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3201.20	-	Wattle extract	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3201.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

32.02			Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.			
	3202.10	-	Synthetic organic tanning substances	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3202.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
32.03	3203.00		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
32.04			Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.			
		-	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :			
	3204.11	--	Disperse dyes and preparations based thereon	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3204.12	--	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3204.13	--	Basic dyes and preparations based thereon	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3204.14	--	Direct dyes and preparations based thereon	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3204.15	--	Vat dyes (including those usable in that state as pigments) and preparations based thereon	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3204.16	--	Reactive dyes and preparations based thereon	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	3204.17	--	Pigments and preparations based thereon	(AP)Free (IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3204.18	--	Carotenoid colouring matters and preparations based thereon	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3204.19	--	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3204.20	-	Synthetic organic products of a kind used as fluorescent brightening agents	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3204.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
32.05	3205.00		Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
32.06			Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined(+).			
		-	Pigments and preparations based on titanium dioxide :			
	3206.11	--	Containing 80% or more by weight of titanium dioxide calculated on the dry matter	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3206.19	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3206.20	-	Pigments and preparations based on chromium compounds	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other colouring matter and other preparations :			
	3206.41	--	Ultramarine and preparations based thereon	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3206.42	--	Lithopone and other pigments and preparations based on zinc sulphide	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	3206.49	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3206.50	-	Inorganic products of a kind used as luminophores	(IN)Free (PK)Free (SF)Free (GT)Free (SG) Free	Free	kg
32.07			Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
	3207.10	-	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3207.20	-	Vitrifiable enamels and glazes, engobes (slips and similar preparations)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3207.30	-	Liquid lustres and similar preparations	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	3207.40	-	Glass frit and other glass, in the form of powder, granules or flakes	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
32.08			Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
	3208.10	-	Based on polyesters :			
	3208.10.10	---	Paints (including enamels)		15%	kg
	3208.10.90	---	Other		15%	kg
	3208.20	-	Based on acrylic or vinyl polymers :			
	3208.20.10	---	Paints (including enamels)		15%	kg
	3208.20.90	---	Other		15%	kg
	3208.90	-	Other :			
	3208.90.10	---	Solutions of polyurethane in primary form	(SG) Free	Free	kg

	3208.90.20	---	Paints (including enamels)		15%	kg
	3208.90.90	---	Other		15%	kg
32.09			Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.			
	3209.10	-	Based on acrylic or vinyl polymers :			
	3209.10.10	---	Paints (including enamels)		15%	kg
	3209.10.90	---	Other		15%	kg
	3209.90	-	Other :			
	3209.90.10	---	Paints (including enamels)		15%	kg
	3209.90.90	---	Other		15%	kg
32.10	3210.00		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather :			
	3210.00.10	---	Prepared water pigments of a kind used for finishing leather	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3210.00.20	---	Paints (including enamels)	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3210.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
32.11	3211.00		Prepared driers.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
32.12			Pigments (including metallic powders and flakes) dispersed in non-aqueous media in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
	3212.10	-	Stamping foils	(IN)Free	Free	kg

				(PK)Free (SF)Free (SD)Free (SG) Free		
	3212.90	-	Other :			
	3212.90.10	---	Aluminium paste	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3212.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
32.13			Artists', students' or signboard painters' colours, modifying tints, amusement colour and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.			
	3213.10	-	Colours in sets	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3213.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
32.14			Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.			
	3214.10	-	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3214.90	-	Other :			
	3214.90.10	---	Water based surfacing preparations for facades, walls and ceilings	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3214.90.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
32.15			Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			

		-	Printing ink :			
	3215.11	--	Black		15%	kg
	3215.19	--	Other		15%	kg
	3215.90	-	Other :			
	3215.90.10	---	Ink for ball point pens	(SG) Free	Free	kg
	3215.90.20	---	Ink for felt pens	(SG) Free	Free	kg
	3215.90.90	---	Other		15%	kg

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

- 1.- This Chapter does not cover :
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
- 2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- 3.- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
- 4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products : scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

HS Hdg.(1)	HS Code(2)		Description(3)		Gen.(5)	Unit of Qty.(6)
33.01			Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
		-	Essential oils of citrus fruit :			
	3301.12	--	Of orange	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

	3301.13	--	Of lemon	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Essential oils other than those of citrus fruit :			
	3301.24	--	Of peppermint (<i>Mentha piperita</i>)	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.25	--	Of other mints	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	3301.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.30	-	Resinoids	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.90	-	Other :			
	3301.90.10	---	Extracted oleoresins	(IN)Free (PK)Free (SF)14.6% (SD)5%	15%	Kg
	3301.90.20	---	Other, of citronella	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.90.30	---	Other, of cinnamon leaf	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.90.40	---	Other, of cinnamon bark	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.90.50	---	Other, of clove	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.90.60	---	Other, of eucalyptus	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.90.70	---	Other, of lemongrass	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.90.80	---	Other, of mace	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		---	Other :			

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PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

	3301.90.91	----	Of mustard	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.90.92	----	Of nutmeg	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.90.93	----	Of pepper	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	3301.90.94	----	Of vanilla	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.90.95	----	Of cardamom	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3301.90.96	----	Of ginger	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	3301.90.99	----	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
33.02			Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.			
	3302.10	-	Of a kind used in the food or drink industries :			
	3302.10.10	---	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3302.10.20	---	Other preparations based on odoriferous substances, of a kind used for the manufacture of beverages, having an alcoholic strength by volume not exceeding 0.5% vol	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3302.10.90	---	Other	(IN)Free (PK)Free (SF)5% or Rs.243/- per l (SD)5% or Rs.243/- per l (SG) Free	15% or Rs.730/- per l.	kg

	3302.90	-	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
33.03	3303.00		Perfumes and toilet waters.			
	3303.00.10	---	Perfumes	(AP) 13.5% (IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	15%	kg
		---	Toilet waters:			
	3303.00.21	----	Baby cologne conforming to SLS 589 and containing alcohol not more than 55% by v/v	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	15%	kg
	3303.00.22	----	Other cologne containing alcohol not less than 50% and not more than 90% by V/V	(AP) 13.5% (IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	15%	kg
	3303.00.29	----	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
33.04			Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
	3304.10	-	Lip make-up preparations	(AP) 13.5% (AD) 7.5% (BN) 7.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3304.20	-	Eye make-up preparations	(AP)13.5% (AD) 7.5% (BN) 7.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3304.30	-	Manicure or pedicure preparations	(AP)13.5% (AD)7.5% (BN)7.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

		-	Other :			
	3304.91	--	Powders, whether or not compressed	(AP)11.25% (AD)7.5% (BN)7.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3304.99	--	Other	(AP) 13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
33.05			Preparations for use on the hair.			
	3305.10	-	Shampoos	(AP) 13.5% (AD) Free (IN)Free (SD)25%	15%	kg
	3305.20	-	Preparations for permanent waving or straightening	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3305.30	-	Hair lacquers	(AP)11.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3305.90	-	Other	(AP) 13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
33.06			Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.			
	3306.10	-	Dentifrices		15%	kg
	3306.20	-	Yarn used to clean between the teeth (dental floss)	(PK)Free (IN)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3306.90	-	Other		15%	kg

33.07			Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			
	3307.10	-	Pre-shave, shaving or after-shave preparations	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3307.20	-	Personal deodorants and antiperspirants	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3307.30	-	Perfumed bath salts and other bath preparations	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :			
	3307.41	--	"Agarbatti" and other odoriferous preparations which operate by burning	(AP)13.5%or Rs.96/- per kg (IN)Free (PK)Free (SF)5% or Rs.36/- per kg (SD)5%or Rs.36/- per kg	15% or Rs.100/- per kg	kg
	3307.49	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3307.90	-	Other :			
	3307.90.10	---	Contact lens solutions	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3307.90.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)5% (SD)5%	Free	kg

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

Notes.

- 1.- This Chapter does not cover :
 - (a) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

- 2.- For the purposes of heading 34.01, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as “scouring powders and similar preparations”.

- 3.- For the purposes of heading 34.02, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature :
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

- 4.- In heading 34.03 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.

- 5.- In heading 34.04, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to :
 - (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (b) Products obtained by mixing different waxes;
 - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to :

 - (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
 - (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
 - (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
 - (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.

HS Hdg.(1)	HS Code(2)	Description(3)	Gen.(5)	Unit of Qty.(6)

34.01			Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.			
		-	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :			
	3401.11	--	For toilet use (including medicated products) :			
	3401.11.20	---	Wet wipes		15%	kg
	3401.11.30	---	In retail packaging of 500 g or less		15% or Rs.70/- per kg	kg
	3401.11.90	---	Other		15% or Rs.70/- per kg	kg
	3401.19	--	Other :			
	3401.19.20	---	Wet wipes		15%	kg
	3401.19.30	---	In retail packaging of 500 g or less		15% or Rs.70/- per kg	kg
	3401.19.90	---	Other		15% or Rs.70/- per kg	kg
	3401.20	-	Soap in other forms :			
	3401.20.10	---	Soap in the form of noodles (Soap noodles)		15%	kg
	3401.20.90	---	Other		15%	kg
	3401.30	-	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap			
	3401.30.20	---	Wet wipes	(AD)12.5% (BN)12.6% (IN)Free (SF)5% (SD)5%	15%	kg
	3401.30.90	---	Other	(AD) Free (BN) Free (IN)Free (SF)5% (SD)5%	Free	kg

34.02			Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.			
		-	Anionic organic surface active agents, whether or not put up for retail sale :			
	3402.31	--	Linear alkylbenzene sulphonic acids and their salts	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
	3402.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
		-	Other organic surface active agents, whether or not put up for retail sale :			
	3402.41	--	Cationic	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3402.42	--	Non-ionic	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3402.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
	3402.50	-	Preparations put up for retail sale	(AD)12.5% (BN)12.6% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3402.90	-	Other :			
	3402.90.10	---	Washing preparations	(AD) 12.5% (BN) 12.6% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

	3402.90.20	---	Organic surface-active preparations in bulk packing (not less than 20 kg) used for industrial purposes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3402.90.30	---	Cleaning and de-greasing preparations in bulk packing (not less than 20 kg) used for industrial purposes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3402.90.90	---	Other	(AD)Free (BN)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
34.03			Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basis constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
		-	Containing petroleum oils or oils obtained from bituminous minerals :			
	3403.11	--	Preparations for the treatment of textile materials, leather, furskins or other materials	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3403.19	--	Other:			
	3403.19.10	---	Lubricants used for motor vehicles	(IN)Free (PK)Free (SF)Free (SD)Free	15% or Rs.200/- per kg	kg
	3403.19.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	3403.91	--	Preparations for the treatment of textile materials, leather, furskins or other materials	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3403.99	--	Other:			
	3403.99.10	---	Lubricants used for motor vehicles	(IN)Free (PK)Free (SF)Free (SD)Free	15% or Rs.200/- per kg	kg
	3403.99.90	---	Other	(IN)Free	Free	kg

				(PK)Free (SF)Free (SD)Free (SG) Free		
34.04			Artificial waxes and prepared waxes.			
	3404.20	-	Of poly(oxyethylene) (polyethylene glycol)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3404.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
34.05			Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.			
	3405.10	-	Polishes, creams and similar preparations for footwear or leather	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3405.20	-	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3405.30	-	Polishes and similar preparations for coachwork, other than metal polishes	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3405.40	-	Scouring pastes and powders and other scouring preparations :			
	3405.40.10	---	Carborundum paste and grinding paste; Polishing compositions in the form of bars	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	3405.40.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3405.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

34.06	3406.00		Candles, tapers and the like.		15%	kg
34.07	3407.00		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This Chapter does not cover :

- (a) Yeasts (heading 21.02);
- (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) Enzymatic preparations for pre-tanning (heading 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

2.- For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
35.01			Casein, caseinates and other casein derivatives; casein glues.			
	3501.10	-	Casein	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3501.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

35.02			Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
		-	Egg albumin :			
	3502.11	--	Dried	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3502.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3502.20	-	Milk albumin, including concentrates of two or more whey proteins	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3502.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
35.03	3503.00		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
35.04	3504.00		Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
35.05			Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
	3505.10	-	Dextrins and other modified starches :			
	3505.10.10	---	Etherified and esterified starches	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3505.10.90	---	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
	3505.20	-	Glues	(PK)Free	15%	kg

35.06			Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			
	3506.10	-	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg :			
	3506.10.10	---	Solid hot melt adhesives	(PK)Free (SG) Free	Free	Kg
	3506.10.90	---	Other	(PK)Free	15%	Kg
		-	Other :			
	3506.91	--	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber :			
	3506.91.10	---	Solid, hot melt adhesives.	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3506.91.20	---	Other in immediate packing not exceeding a net weight of 10 kg	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	Kg
	3506.91.90	---	Other	(AP)13.8% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	Kg
	3506.99	--	Other :			
	3506.99.10	---	Solid, hot melt adhesives.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3506.99.20	---	Other in immediate packing not exceeding a net weight of 5 kg	(IN)Free (PK)Free (SF)5% (SD)5%	15%	Kg
	3506.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	Kg
35.07			Enzymes; prepared enzymes not elsewhere specified or included.			
	3507.10	-	Rennet and concentrates thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3507.90	-	Other :			

	3507.90.10	---	Papain	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3507.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

Chapter 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Notes.

- 1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- 2.- The expression “articles of combustible materials” in heading 36.06 applies only to :
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen. (5)	
36.01	3601.00	Propellant powders.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
36.02	3602.00	Prepared explosives, other than propellant Powders.	(GT)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
36.03		Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.			
	3603.10	- Safety fuses	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3603.20	- Detonating cords	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3603.30	- Percussion caps	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

	3603.40	-	Detonating caps	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3603.50	-	Igniters	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3603.60	-	Electric detonators	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
36.04			Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
	3604.10	-	Fireworks	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3604.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
36.05	3605.00		Matches, other than pyrotechnic articles of heading 36.04.		15%	kg
36.06			Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			
	3606.10	-	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	kg
	3606.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)5% (AP) Free	Free	kg

Chapter 37

Photographic or cinematographic goods

Notes.

- 1.- This Chapter does not cover waste or scrap.

2.- In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermosensitive, surfaces.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
37.01			Photographic plates and film in the flat, sensitised, unexposed, of nay material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.			
	3701.10	-	For X-ray	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ²
	3701.20	-	Instant print film	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3701.30	-	Other plates and film, with any side exceeding 255 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m ²
		-	Other :			
	3701.91	--	For colour photography (polychrome)	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3701.99	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
37.02			Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
	3702.10	-	For X-ray	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ²
		-	Other film, without perforations, of a width not exceeding 105 mm :			
	3702.31	--	For colour photography (polychrome) :			
	3702.31.10	---	Instant print film	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²

	3702.31.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	3702.32	--	Other, with silver halide emulsion	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
	3702.39	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
		-	Other film, without perforations, of a width exceeding 105 mm :			
	3702.41	--	Of a width exceeding 610 mm and of a length exceeding 200 m for colour photography (polychrome)	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
	3702.42	--	Of a width exceeding 610 mm and of a length exceeding 200m other than for colour photography	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
	3702.43	--	Of a width exceeding 610 mm and of a length not exceeding 200 m	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
	3702.44	--	Of a width exceeding 105 mm but not exceeding 610 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
		-	Other film, for colour photography (polychrome) :			
	3702.52	--	Of a width not exceeding 16 mm:			
	3702.52.10	---	Cine film of a width of 16 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m
	3702.52.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m
	3702.53	--	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides :			
	3702.53.10	---	Cine film of a width of 35 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m
	3702.53.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m

	3702.54	--	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m
	3702.55	--	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m :			
	3702.55.10	---	Cine film of a width of 35 mm	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m
	3702.55.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m
	3702.56	--	Of a width exceeding 35 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m
		-	Other :			
	3702.96	--	Of a width not exceeding 35 mm and of a length not exceeding 30 m:			
	3702.96.10	---	Cine film of a width of 16 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m
	3702.96.20	---	Cine film of a width of 35 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m
	3702.96.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m
	3702.97	--	Of a width not exceeding 35 mm and of a length exceeding 30 m:			
	3702.97.10	---	Cine film of a width of 16 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m
	3702.97.20	---	Cine film of a width of 35 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m
	3702.97.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m
	3702.98	--	Of a width exceeding 35 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m

37.03			Photographic paper, paperboard and textiles, sensitised, unexposed.			
	3703.10	-	In rolls of a width exceeding 610 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3703.20	-	Other, for colour photography (polychrome)	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3703.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
37.04	3704.00		Photographic plates, film, paper, paperboard and textiles, exposed but not developed :			
	3704.00.10	---	Sensitised plates and film exposed but not developed, negative or positive	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3704.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
37.05	3705.00		Photographic plates and film, exposed and developed, other than cinematographic film.			
	3705.00.10	---	Microfilms	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3705.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
37.06			Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
	3706.10	-	Of a width of 35 mm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m
	3706.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m

37.07			Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.			
	3707.10	-	Sensitising emulsions	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3707.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

Chapter 38

Miscellaneous chemical products

Notes.

1.- This Chapter does not cover :

- (a) Separate chemically defined elements or compounds with the exception of the following :
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) Products of heading 24.04;
- (d) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
- (e) Medicaments (heading 30.03 or 30.04); or
- (f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2.- (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature :

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
- 4.- Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover :
- (a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
- 5.- For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
- 6.- For the purposes of heading 38.25, the expression “other wastes” applies to :
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.
- The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).
- 7.- For the purposes of heading 38.26, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Subheading Notes.

- 1.- Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro- 2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2- dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).
- 2.- Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda - cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
- 3.- Subheadings 3824.81 to 3824.89 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO);

1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by weight, with the following molecular formula : $C_xH_{(2x-y+2)}Cl_y$, where $x=10 - 13$ and $y= 1 - 13$.

- 4.- For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.			
	3801.10	- Artificial graphite	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3801.20	- Colloidal or semi-collodial graphite	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3801.30	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
	3801.90	- Other :			
	3801.90.10	--- Waste anode butts made of petroleum coke or bitumen	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3801.90.90	--- Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.			
	3802.10	- Activated carbon :			
	3802.10.10	--- Spent	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		--- Other of coconut shell :			

	3802.10.21	----	Granular	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3802.10.22	----	Powdered	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3802.10.23	----	Extruded / pelletised	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3802.10.24	----	Washed and purified	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3802.10.25	----	Chemically impregnated	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3802.10.29	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Other :			
	3802.10.31	----	Granular	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3802.10.32	----	Powdered	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3802.10.33	----	Extruded / pelletised	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3802.10.34	----	Washed and purified	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3802.10.35	----	Chemically impregnated	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3802.10.39	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3802.90	-	Other	(IN)Free (PK)Free	Free	kg

				(SF)Free (SD)Free (SG) Free		
38.03	3803.00		Tall oil, whether or not refined.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
38.04	3804.00		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
38.05			Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.			
	3805.10	-	Gum, wood or sulphate turpentine oils	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3805.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
38.06			Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
	3806.10	-	Rosin and resin acids	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3806.20	-	Salts of rosin, of resin acids or derivatives of rosin or resin acids, other than salts of rosin adducts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3806.30	-	Ester gums	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3806.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

38.07	3807.00		Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch. :			
	3807.00.10	---	Composite solvents and thinners for varnish	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3807.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
38.08			Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) .			
		-	Goods specified in Subheading Note 1 to this Chapter :			
	3808.52	--	DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300g	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.59	--	Other:			
	3808.59.10	---	Mosquito coils		15%	kg
	3808.59.20	---	Other insecticides	(SG) Free	Free	kg
		---	Other			
	3808.59.91	----	Mosquito Mats	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.59.92	----	Aerosol and refills for vaporizers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.59.99	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Goods specified in Subheading Note 2 to this Chapter :			
	3808.61	--	In packings of a net weight content not exceeding 300g			
	3808.61.10	---	Mosquito Coils	(IN)Free (PK)Free	15%	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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				(SF)Free (SD)Free (SG) Free		
3808.61.20	---	Mosquito Mats	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
3808.61.30	---	Aerosol and refills for vaporizers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
3808.61.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
3808.62	--	In packings of a net weight content exceeding 300g but not exceeding 7.5kg				
3808.62.10	---	Mosquito Coils	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	kg	
3808.62.20	---	Mosquito Mats	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
3808.62.30	---	Aerosol and refills for vaporizers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
3808.62.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
3808.69	--	Other:				
3808.69.10	---	Mosquito coils		15%	kg	
3808.69.20	---	Other insecticides	(SG) Free	Free	kg	
3808.69.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
	-	Other :				
3808.91	--	Insecticides :				
3808.91.10	---	Mosquito coils		15%	kg	
3808.91.20	---	Other containing bromomethane (methyl bromide) or bromochloromethane	(SG) Free	Free	kg	
3808.91.30	---	Mosquito Mats		Free	kg	
3808.91.40	---	Aerosol and refills for vaporizers		Free	kg	
3808.91.90	---	Other	(SG) Free	Free	kg	
3808.92	--	Fungicides :				

	3808.92.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.92.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.93	--	Herbicides, anti-sprouting products and plant-growth regulators :			
	3808.93.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.93.20	---	N-(phosphonomethyl) Glycine and its salts and derivatives (Glyphosate)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.93.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.94	--	Disinfectants :			
	3808.94.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.94.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.99	--	Other :			
	3808.99.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.99.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
38.09			Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries not elsewhere specified or included.			

	3809.10	-	With a basis of amylaceous substances	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	3809.91	--	Of a kind used in the textile or like industries			
	3809.91.11	----	In packings not exceeding a net weight of 10 kg	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3809.91.19	----	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3809.91.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3809.92	--	Of a kind used in the paper or like industries	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3809.93	--	Of a kind used in the leather or like industries	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
38.10			Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.			
	3810.10	-	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3810.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

38.11			Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquid used for the same purposes as mineral oils.			
		-	Anti-knock preparations :			
	3811.11	--	Based on lead compounds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3811.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Additives for lubricating oils :			
	3811.21	--	Containing petroleum oils or oils obtained from bituminous minerals	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3811.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3811.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
38.12			Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastic.			
	3812.10	-	Prepared rubber accelerators	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3812.20	-	Compound plasticisers for rubber or plastics	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Anti-oxidising preparations and other compound stabilizers for rubber or plastics :			
	3812.31	--	Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	3812.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
38.13	3813.00		Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades :			
	3813.00.10	---	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3813.00.20	---	Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3813.00.30	---	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3813.00.40	---	Containing bromochloromethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3813.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
38.14	3814.00		Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers :			
	3814.00.10	---	Containing methane, ethane or propane chlorofluorocarbon (CFCs), whether or not containing hydrochlorofluorocarbon (HCFCs)	(SG) Free	Free	Kg
	3814.00.20	---	Containing methane, ethane or propane hydrochlorofluorocarbon (HCFCs) but not containing chlorofluorocarbon (CFCs) ,	(SG) Free	Free	Kg
	3814.00.30	---	Containing carbon tetrachloride, bromochloromethane or 1,1,1 - trichloroethane (methyl chloroform)	(SG) Free	Free	Kg
	3814.00.90	---	Other	(SG) Free	Free	Kg

38.15			Reaction initiator, reaction accelerators and catalytic preparations, not elsewhere specified or included.			
		-	Supported catalysts :			
	3815.11	--	With nickel or nickel compounds as the active substance	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3815.12	--	With precious metal or precious metal compounds as the active substance	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3815.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3815.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
38.16	3816.00		Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
38.17	3817.00		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02 :			
	3817.00.10	---	Mixed alkylbenzenes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3817.00.20	---	Mixed alkylnaphthalenes	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	Kg
38.18	3818.00		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg

38.19	3819.00		Hydraulic brake fluids and other prepare liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	(IN)Free (PK)Free (SF)5% (SD)5%	15%	Kg
38.20	3820.00		Anti-freezing preparations and prepared de-icing fluids.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
38.21	3821.00		Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
38.22	3822.00		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.			
		-	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :			
	3822.11	--	For malaria	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3822.12	--	For zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i>	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3822.13	--	For blood-grouping	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3822.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3822.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg

38.23			Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
		-	Industrial monocarboxylic fatty acids; acid oils from refining :			
	3823.11	--	Stearic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3823.12	--	Oleic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3823.13	--	Tall oil fatty acids	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	3823.19	--	Other :			
	3823.19.10	---	Coconut fatty acid	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	Kg
	3823.19.20	---	Palm oil fatty acid	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	Kg
	3823.19.30	---	Tallow fatty acid	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	Kg
	3823.19.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	Kg
	3823.70	-	Industrial fatty alcohols	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
38.24			Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.			
	3824.10	-	Prepared binders for foundry moulds or cores	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	3824.30	-	Non-agglomerated metal carbides mixed together or with metallic binders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.40	-	Prepared additives for cements, mortars or concretes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.50	-	Non-refractory mortars and concretes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.60	-	Sorbitol other than that of subheading 2905.44	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
		-	Goods specified in Subheading Note 3 to this Chapter :			
	3824.81	--	Containing oxirane (ethylene oxide)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.82	--	Containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.83	--	Containing tris(2,3-dibromopropyl) phosphate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.84	--	Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO,INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.85	--	Containing 1,2,3,4,5,6hexachlorocyclohexane (HCH (ISO)) , including lindane (ISO, INN)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.86	--	Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.87	--	Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.88	--	Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	3824.89	--	Containing short-chain chlorinated paraffins	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	3824.91	--	Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2,-dioxaphosphinan-5-yl)methyl] methylphosphonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.92	--	Polyglycol esters of methylphosphonic acid	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.99	--	Other :			
	3824.99.10	---	De-activated fungus mycelium from penicillin production to be used as animal food	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3824.99.20	---	Road marking paints	(IN)Free (PK)Free (SF)Free (SD)Free	15%	kg
	3824.99.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
38.25			Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.			
	3825.10	-	Municipal waste	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3825.20	-	Sewage sludge	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3825.30	-	Clinical waste	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Waste organic solvents :			
	3825.41	--	Halogenated	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3825.49	--	Other	(PK)Free (SF)Free (SD)Free	Free	kg

				(SG) Free		
	3825.50	-	Waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other wastes from chemical or allied industries :			
	3825.61	--	Mainly containing organic constituents	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3825.69	--	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3825.90	-	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
38.26	3826.00		Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
38.27			Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.			
		-	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :			
	3827.11	--	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.12	--	Containing hydrobromofluorocarbons (HBFCs)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.13	--	Containing carbon tetrachloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.14	--	Containing 1,1,1-trichloroethane (methyl chloroform)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.20	-	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

		-	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) :			
	3827.31	--	Containing substances of subheading 2903.41 to 2903.48 :			
	3827.31.10	---	Containing saturated fluorinated derivatives of methanes (F=1 to 3), ethanes (F=2 to 5) and propanes (F=5 to 7), 1,1,1,3,3-pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-Decafluoropentane (HFC-43-10mee)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.31.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.32	--	Other, containing substances of subheadings 2903.71 to 2903.75	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.40	-	Containing methyl bromide (bromomethane) or bromochloromethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)			
	3827.51	--	Containing trifluoromethane (HFC-23) :			
	3827.51.10	---	R-508A (R-23 39% R-116 61%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.51.20	---	R-508B (R-23 46% and R-116 54%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.51.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :			
	3827.61	--	Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a) :			
	3827.61.10	---	R-404A (R-125 44%, R-134a 4% and R143a 52%)	(IN)Free (PK)Free	Free	kg

				(SF)Free (SD)Free (SG) Free		
	3827.61.20	---	R-507A (R-125 50% and R-143a 50%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.61.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.62	--	Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) :			
	3827.62.10	---	R-407B (R-32 10%, R-125 70% and R-134a 20%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.62.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.63	--	Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC-125) :			
	3827.63.10	---	R-407A (R-32 20%, R-125 40% and R-134a 40%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.63.20	---	R-410A (R-32 50% and R-125 50%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.63.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.64	--	Other, not included in the subheadings above, containing 30% or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) :			
	3827.64.10	---	R-407C (R-32 23%, R-125 25% and R-134a 52%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.64.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.65	--	Other, not included in the subheadings above, containing 20% or more by mass of	(IN)Free (PK)Free (SF)Free	Free	kg

			difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125)	(SD)Free (SG) Free		
	3827.68	--	Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3827.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

- 1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
- having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - presented together; and
 - identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 2.- Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes.

- 1.- Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.
- Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
- 2.- This Chapter does not cover :
- Lubricating preparations of heading 27.10 or 34.03;
 - Waxes of heading 27.12 or 34.04;
 - Separate chemically defined organic compounds (Chapter 29);
 - Heparin or its salts (heading 30.01);
 - Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
 - Organic surface-active agents or preparations of heading 34.02;

- (g) Run gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :

- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10);
- (e) Resols (heading 39.09) and other prepolymers.

4.- The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

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

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

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

6.- In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms :

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

7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

8.- For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or

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

- 9.- For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10.- In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovescotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switchplates and other protective plates.

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Subheading Notes.

- 1.- Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :
- (a) Where there is a subheading named “Other” in the same series :
 - (1) The designation in a subheading of a polymer by the prefix “poly” (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named “Other”, provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
 - (b) Where there is no subheading named “Other” in the same series :
 - (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

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

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

2.- For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
			I.- PRIMARY FORMS			
39.01			Polymers of ethylene, in primary forms.			
	3901.10	-	Polyethylene having a specific gravity of less than 0.94	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3901.20	-	Polyethylene having a specific gravity of 0.94 or more	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3901.30	-	Ethylene-vinyl acetate copolymers	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
	3901.40	-	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3901.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
39.02			Polymers of propylene or of other olefins, in primary forms.			
	3902.10	-	Polypropylene	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3902.20	-	Polyisobutylene	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

	3902.30	-	Propylene copolymers	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
	3902.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
39.03			Polymers of styrene, in primary forms.			
		-	Polystyrene :			
	3903.11	--	Expansible	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3903.19	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3903.20	-	Styrene-acrylonitrile (SAN) copolymers	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3903.30	-	Acrylonitrile-butadiene-styrene(ABS) copolymers	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free (SG)Free	Free	kg
	3903.90	-	Other:			
	3903.90.10	---	Water based homopolymers and copolymers	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	3903.90.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
39.04			Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
	3904.10	-	Poly(vinyl chloride), not mixed with any other substances	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

		-	Other poly (vinyl chloride) :			
	3904.21	--	Non-plasticised	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3904.22	--	Plasticised	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3904.30	-	Vinyl chloride-vinyl acetate copolymers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3904.40	-	Other vinyl chloride copolymers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3904.50	-	Vinylidene chloride polymers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Fluoro-polymers :			
	3904.61	--	Polytetrafluoroethylene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3904.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3904.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
39.05			Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
		-	Poly(vinyl acetate) :			
	3905.12	--	In aqueous dispersion	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	3905.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Vinyl acetate copolymers :			

	3905.21	--	In aqueous dispersion	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	3905.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3905.30	-	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	3905.91	--	Copolymers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3905.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
39.06			Acrylic polymers in primary forms.			
	3906.10	-	Poly(methyl methacrylate) :			
	3906.10.10	---	In aqueous dispersion or solution	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	3906.10.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	3906.90	-	Other :			
	3906.90.10	---	In aqueous dispersion or solution	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	3906.90.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

39.07			Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
	3907.10	-	Polyacetals	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other polyethers :			
	3907.21	--	Bis(polyoxyethylene) methylphosphonate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3907.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3907.30	-	Epoxide resins	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3907.40	-	Polycarbonates	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3907.50	-	Alkyd resins :			
	3907.50.10	---	Alkyd resins without solvents	(SF)Free (SD)Free (SG) Free	Free	kg
	3907.50.90	---	Other	(SF)4% (SD)1.5%	Free	kg
		-	Poly(ethylene terephthalate) :			
	3907.61	--	Having a viscosity number of 78 ml/g or higher	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3907.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3907.70	-	Poly(lactic acid)	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
		-	Other polyesters :			
	3907.91	--	Unsaturated	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg

				(AP) Free (SG)Free		
	3907.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
39.08			Polyamides in primary forms.			
	3908.10	-	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3908.90	-	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
39.09			Amino-resins, phenolic resins and polyurethanes, in primary forms.			
	3909.10	-	Urea resins; thiourea resins	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3909.20	-	Melamine resins	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other amino-resins :			
	3909.31	--	Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3909.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3909.40	-	Phenolic resins	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3909.50	-	Polyurethanes	(IN)Free (PK)Free (SF)Free (SD)Free (AP) Free	Free	kg

39.10	3910.00		Silicones in primary forms.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
39.11			Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.			
	3911.10	-	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3911.20	-	Poly(1,3-phenylene methylphosphonate)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3911.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
39.12			Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
		-	Cellulose acetates :			
	3912.11	--	Non-plasticised	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3912.12	--	Plasticised	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3912.20	-	Cellulose nitrates (including collodions)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Cellulose ethers :			
	3912.31	--	Carboxymethylcellulose and its salts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3912.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	3912.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
39.13			Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
	3913.10	-	Alginic acid, its salts and esters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3913.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
39.14	3914.00		Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15			Waste, parings and scrap, of plastics.			
	3915.10	-	Of polymers of ethylene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3915.20	-	Of polymers of styrene	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3915.30	-	Of polymers of vinyl chloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3915.90	-	Of other plastics	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

39.16			Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.			
	3916.10	-	Of polymers of ethylene	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3916.20	-	Of polymers of vinyl chloride	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3916.90	-	Of other plastics	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
39.17			Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
	3917.10	-	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
		-	Tubes, pipes and hoses, rigid :			
	3917.21	--	Of polymers of ethylene	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3917.22	--	Of polymers of propylene :			
	3917.22.10	---	Tubes of polymers of propylene of a length not exceeding 150 mm and having an inner diameter not exceeding 2.2 mm and outer diameter not exceeding 3.2 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3917.22.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3917.23	--	Of polymers of vinyl chloride		15%	kg
	3917.29	--	Of other plastics:			
	3917.29.10	---	Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

	3917.29.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Other tubes, pipes and hoses :			
	3917.31	--	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa			
	3917.31.10	---	Intended for transfer of liquefied petroleum gas	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	3917.31.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	3917.32	--	Other, not reinforced or otherwise combined with other materials, without fittings	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3917.33	--	Other, not reinforced or otherwise combined with other materials, with fittings		10%	kg
	3917.39	--	Other			
	3917.39.10		Intended for transfer of liquefied petroleum gas	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3917.39.90		Other	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3917.40	-	Fittings:			
	3917.40.10	---	Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines		15%	kg
	3917.40.90	---	Other		15%	kg
39.18			Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
	3918.10	-	Of polymers of vinyl chloride	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

	3918.90	-	Of other plastics	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
39.19			Self-adhesive plates, sheets, film, foil, tape, strip and flat other shapes, of plastics, whether or not in rolls.			
	3919.10	-	In rolls of a width not exceeding 20 cm	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3919.90	-	Other :			
	3919.90.10	---	Solar controlled safety window film in rolls of a width not exceeding 184cm for use on glazed windows, doors or other partition with glass	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	3919.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
39.20			Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
	3920.10	-	Of polymers of ethylene :			
	3920.10.10	---	Metallised, unprinted and un-laminated	(SG) Free	Free	kg
	3920.10.20	---	Not metalized, of a width exceeding 110 mm but not exceeding 230 mm, of a kind used in manufacturing of napkins, sanitary towels		15%	kg
	3920.10.90	---	Other		15%	kg
	3920.20	-	Of polymers of propylene :			
	3920.20.10	---	Unprinted and un-laminated, whether or not metallised	(SG) Free	Free	kg
	3920.20.20	---	Strapping tapes		15%	kg
	3920.20.90	---	Other		15%	kg
	3920.30	-	Of polymers of styrene :			
	3920.30.10	---	Of a thickness not exceeding 2 mm	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3920.30.20	---	Metallised	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.30.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

		-	Of polymers of vinyl chloride :			
	3920.43	--	Containing by weight not less than 6% of plasticisers :			
	3920.43.10	---	Unprinted and un-laminated, whether or not metallised, of a thickness not exceeding 0.30 mm	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3920.43.20	---	Other unprinted metallised	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3920.43.30	---	Printed sheets for manufacture of floor coverings, whether or not laminated with plastics, of a total thickness not exceeding 0.15 mm, and a width not less than 72 inches.	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.43.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.49	--	Other :			
	3920.49.10	---	Shrink wrap film	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.49.20	---	Film of a thickness not exceeding 0.35 mm and certified by Scretary, Ministry of Health as having been imported for packaging of pharmaceuticals	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.49.30	---	Hi-barrier liner imported for the manufacture of bags for export of desiccated coconut	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.49.40	---	Shrink foil imported for packing of rubber for export	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.49.50	---	Unprinted and un-laminated, whether or not metallised	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3920.49.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Of acrylic polymers :			
	3920.51	--	Of poly(methyl methacrylate) :			
	3920.51.10	---	Metallised	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

		---	Other:			
	3920.51.91	----	Of which thickness not less than 100 mm	(IN)Free (PK)Free (SF)5% (SD)5%	Free	kg
	3920.51.99	----	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3920.59	--	Other :			
	3920.59.10	---	Unprinted and un-laminated, whether or not metallised	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3920.59.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :			
	3920.61	--	Of polycarbonates :			
	3920.61.10	---	Unprinted	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.61.20	---	Metallised	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.61.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3920.62	--	Of poly(ethylene terephthalate) :			
	3920.62.10	---	Unprinted and un-laminated, whether or not metallised	(SF)Free (SD)Free (SG) Free	Free	kg
	3920.62.90	---	Other	(SF)5% (SD)4.5%	15%	kg
	3920.63	--	Of unsaturated polyesters :			
		---	Unprinted and un-laminated, whether or not metallised			
	3920.63.11	----	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3920.63.19	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		---	Other			

	3920.63.91	----	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3920.63.99	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.69	--	Of other polyesters :			
		---	Unprinted and un-laminated, whether or not metallised			
	3920.69.11	----	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3920.69.19	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		---	Other			
	3920.69.91		Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.69.99		Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Of cellulose or its chemical derivatives :			
	3920.71	--	Of regenerated cellulose :			
	3920.71.10	---	Printed	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3920.71.90	---	Other	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.73	--	Of cellulose acetate	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.79	--	Of other cellulose derivatives:			
	3920.79.10	---	Of cellulose nitrates plasticised	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.79.20	---	Metallised	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

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	3920.79.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Of other plastics :			
	3920.91	--	Of poly(vinyl butyral) :			
	3920.91.10	---	Metallised	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3920.91.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3920.92	--	Of polyamides :			
	3920.92.10	---	Unprinted and un-laminated, whether or not metallised	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3920.92.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.93	--	Of amino-resins	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.94	--	Of phenolic resins	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.99	--	Of other plastics :			
	3920.99.10	---	Of silicone	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.99.20	---	Of hardened proteins	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.99.30	---	Metallised	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3920.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
39.21			Other plates, sheets, film, foil and strip, of plastics.			
		-	Cellular :			

	3921.11	--	Of polymers of styrene :			
	3921.11.10	---	Of polystyrene not exceeding 2 mm in thickness	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3921.11.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3921.12	--	Of polymers of vinyl chloride			
	3921.12.10	---	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	(AP)14.4% or Rs.96/- per kg (IN)Free (PK)Free (SF)5% or Rs.34/- per kg (SD)4.5% or Rs.30/- per kg	15% or Rs.100/ - per kg	kg
	3921.12.90	---	Other	(AP)13.5% or Rs.41/- per kg (IN)Free (PK)Free (SF)5% or Rs.16/- per kg (SD)5% or Rs.16/- per kg	15% or Rs.45/- per kg	kg
	3921.13	--	Of polyurethanes:			
	3921.13.10	---	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3921.13.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3921.14	--	Of regenerated cellulose :			
	3921.14.10	---	Printed		15%	kg
	3921.14.90	---	Other		15%	kg
	3921.19	--	Of other plastics :			
	3921.19.10	---	Of phenoplasts	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3921.19.20	---	Of aminoplasts	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

	3921.19.30	---	Of silicone	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3921.19.40	---	Of polyamides	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3921.19.50	---	Of copolymers of vinyl chloride and vinyl acetate	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3921.19.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3921.90	-	Other :			
		---	Printed:			
	3921.90.11	----	Aluminium foil backed polyethylene foil of a thickness exceeding 200 μ and a width not exceeding 20cm, in reels, of which the PE surface is printed with the logo and/or the trade name of the product, for forming into flexible tubing for packing of consumables (for e.g. toothpaste, etc.)		15%	kg
	3921.90.12	----	Polyethylene porous sheets with printed mark "Separator Only for Battery" backed with thin layer of fiber glass sheet	(SG) Free	Free	kg
	3921.90.13	----	Polyethylene porous sheets with printed mark "Separator Only for Battery"	(SG) Free	Free	kg
	3921.90.19	----	Other		15%	kg
	3921.90.90	---	Other	(SG) Free	Free	kg
39.22			Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
	3922.10	-	Baths, shower-baths, sinks and wash-basins	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3922.20	-	Lavatory seats and covers	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3922.90	-	Other:			

	3922.90.10	---	Waterless urinals using 'Key Valves'	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3922.90.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
39.23			Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
	3923.10	-	Boxes, cases, crates and similar articles :			
	3923.10.10	---	Containers imported for the packing of gems and jewellery	(SD)7.5% (SG)Free	Free	kg
	3923.10.20	---	Plastic cages for the transport of live poultry	(SG)Free	Free	kg
	3923.10.30	---	Plastic crates of a kind used for the transport of fruits and vegetables		15%	kg
	3923.10.40	---	Polystyrene Boxes, Disposable		15%	kg
	3923.10.50	---	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI		15%	kg
	3923.10.90	---	Other		15%	kg
		-	Sacks and bags (including cones) :			
	3923.21	--	Of polymers of ethylene :			
	3923.21.10	---	Made of sheeting with thickness of 40 microns and below		15%	kg
	3923.21.20	---	Other, heat shrinkable bags, printed for packing of poultry products		Free	kg
	3923.21.90	---	Other		15%	kg
	3923.29	--	Of other plastics :			
	3923.29.10	---	Made of sheeting with thickness of 40 microns and below	(AP)11%	15%	kg
	3923.29.20	---	Other, heat shrinkable bags, printed for packing of poultry products	(AP) Free	Free	kg

	3923.29.30	---	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	(AP)11%	15%	kg
	3923.29.90	---	Other	(AP)11%	15%	kg
	3923.30	-	Carboys, bottles, flasks and similar articles:			
	3923.30.10	---	Bottles blanks for blowing up in to bottles		15%	kg
	3923.30.20	---	Bottles of a capacity not exceeding 300 ml		15%	kg
	3923.30.90	---	Other		15%	kg
	3923.40	-	Spools, cops, bobbins and similar supports	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3923.50	-	Stoppers, lids, caps and other closures :			
	3923.50.10	---	Pre-formed shrink capsules		15%	kg
	3923.50.90	---	Other		15%	kg
	3923.90	-	Other			
	3923.90.10	---	Collapsible tubes with pre-formed shoulder and ready for filling with tooth- pastes , as identifiable from printing ,with or without cap/ closure		15%	kg
	3923.90.20	---	Capsules used in the manufacture of pharmaceuticals or cosmetic products		Free	kg
	3923.90.30	---	Pallets		15%	kg
	3923.90.90	---	Other		15%	kg
39.24			Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
	3924.10	-	Tableware and kitchenware			
	3924.10.10	---	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	(AD)9.25% or Rs.28/- per kg (IN)Free (PK)Free (SF)5% or Rs.18/- per kg (SD)5% or Rs.18/- per kg	15% or Rs.55/- per kg	kg

	3924.10.90	---	Of other plastic	(AD)9.25% or Rs.28/- per kg (IN)Free (PK)Free (SF)5% or Rs.18/- per kg (SD)5% or Rs.18/- per kg	15% or Rs.55/- per kg	kg
	3924.90	-	Other :			
	3924.90.10	---	Teats for feeding bottles	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3924.90.20	---	Water bottles not more than 1 L, equipped with micro filters for the absorption of heavy metals, micro- organisms and chemicals	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	3924.90.90	---	Other	(AP)13.5% or Rs.47/- per kg (IN)Free (PK)Free (SF)5% or Rs.18/- per kg (SD)5% or Rs.18/- per kg	15% or Rs.55/- per kg	kg
39.25			Builders' ware of plastics, not elsewhere specified or included.			
	3925.10	-	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3925.20	-	Doors, windows and their frames and thresholds for doors	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3925.30	-	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3925.90	-	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
39.26			Other articles of plastics and articles of other materials of headings 39.01 to 39.14.			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	3926.10	-	Office or school supplies :			
	3926.10.10	---	Electronic duplicator stencils	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3926.10.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3926.20	-	Articles of apparel and clothing accessories (including gloves, mittens and mitts) :			
	3926.20.10	---	Life jackets	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3926.20.20	---	Gloves	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3926.20.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3926.30	-	Fittings for furniture, coachwork or the like	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	3926.40	-	Statuettes and other ornamental articles	(AP)13.5% or Rs.54/-per kg (IN)Free (PK)Free (SF)5% or Rs.20/- per kg (SD)5% or Rs.20/- per kg	15% or Rs.60/- per kg	kg
	3926.90	-	Other :			
	3926.90.10	---	Rawl Plugs	(AP)Free (IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	3926.90.20	---	Colostomy and urinary bags	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3926.90.30	---	Incubator trays, automatic water drinkers and feeding troughs for the poultry industry	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	3926.90.40	---	Being parts of textile machinery of headings 84.44 to 84.48	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3926.90.50	---	Being parts of agricultural, dairy and poultry machinery and equipment	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3926.90.60	---	Handles for toothbrushes	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3926.90.70	---	Plastic beads	(SG) Free	Free	kg
	3926.90.80	---	Hardened gelatin capsules	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Other:			
	3926.90.91	----	Paddy Planting Trays	(AP)14.4% or Rs.36/- per kg (IN)Free (PK)Free (SF)5% or Rs.14/- per kg (SD)5% or Rs.14/- per kg	15% or Rs.40/- per kg	kg
	3926.90.99	----	Other	(AP)14.4% or Rs.43/- per kg (IN)Free (PK)Free (SF)5% or Rs.16/-per kg (SD)4.8% or Rs.14/- per kg	15% or Rs.45/- per kg	kg

Chapter 40

Rubber and articles thereof

Notes.

- 1.- Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
- 2.- This Chapter does not cover :
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or

- (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
- 3.- In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms :
- (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
- (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
- 4.- In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to :
- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
- (b) Thioplasts (TM); and
- (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :
- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
- (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
- (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :
- (i) emulsifiers or anti-tack agents;
- (ii) small amounts of breakdown products of emulsifiers;
- (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
- 6.- For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- 7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
- 8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.
- In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty. (6)
				Pref.(4)	Gen.(5)	
40.01			Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.			
	4001.10	-	Natural rubber latex, whether or not pre-vulcanised :			
	4001.10.10	---	Centrifuged rubber	(PK)Free	15%	kg
	4001.10.90	---	Other	(PK)Free	15%	kg
		-	Natural rubber in other forms :			
	4001.21	--	Smoked sheets :			
	4001.21.10	---	R.S.S.1	(PK)Free	15%	kg
	4001.21.20	---	R.S.S.2	(PK)Free	15%	kg
	4001.21.30	---	R.S.S.3	(PK)Free	15%	kg
	4001.21.40	---	R.S.S.4	(PK)Free	15%	kg
	4001.21.50	---	R.S.S.5	(PK)Free	15%	kg
	4001.21.90	---	Other	(PK)Free	15%	kg
	4001.22	--	Technically specified natural rubber (TSNR)	(PK)Free	15%	kg
	4001.29	--	Other :			
		---	Crepe :			
	4001.29.11	----	Sole	(PK)Free	15%	kg
	4001.29.12	----	Pale	(PK)Free	15%	kg
	4001.29.13	----	Brown	(PK)Free	15%	kg
	4001.29.14	----	Scrap	(PK)Free	15%	kg
	4001.29.20	---	Block rubber	(PK)Free	15%	kg
	4001.29.30	---	Low nitrogen natural rubber (LNNR)	(PK)Free	15%	kg
	4001.29.40	---	Deproteinized natural rubber (DPNR)	(PK)Free	15%	kg
	4001.29.50	---	MG rubber	(PK)Free	15%	kg
	4001.29.60	---	SP rubber	(PK)Free	15%	kg
	4001.29.70	---	Other chemically modified form of rubber	(PK)Free	15%	kg

	4001.29.90	---	Other	(PK)Free	15%	kg
	4001.30	-	Balata, gutta-percha, guayule, chicle and similar natural gums	(PK)Free	15%	kg
40.02			Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.			
		-	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :			
	4002.11	--	Latex	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4002.19	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4002.20	-	Butadiene rubber (BR)	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :			
	4002.31	--	Isobutene-isoprene (butyl) rubber (IIR)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4002.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Chloroprene (Chlorobutadiene) rubber (CR) :			
	4002.41	--	Latex	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4002.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Acrylonitrile-butadiene rubber (NBR) :			
	4002.51	--	Latex	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	4002.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4002.60	-	Isoprene rubber (IR)	(PK)Free	15%	kg
	4002.70	-	Ethylene-propylene-non-conjugated diene rubber (EPDM)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4002.80	-	Mixtures of any product of heading 40.01 with any product of this heading	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	4002.91	--	Latex	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4002.99	--	Other	(IN)Free (SF)Free (SD)Free (SG) Free	Free	kg
40.03	4003.00		Reclaimed rubber in primary forms or in plates, sheets or strip.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
40.04	4004.00		Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom :			
	4004.00.10	---	Scrap of unhardened rubber obtained from rejected or worn out tyres and curing bags		15%	kg
	4004.00.20	---	Scrap and waste of micro cellular		15%	kg
	4004.00.90	---	Other		15%	kg
40.05			Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
	4005.10	-	Compounded with carbon black or silica			
		---	With silica			
	4005.10.11	----	Of natural rubber		15%	kg
	4005.10.19	----	Other	(SG) Free	Free	kg

		---	With carbon black			
	4005.10.21	----	Of natural rubber		15%	kg
	4005.10.29	----	Other	(SG) Free	Free	kg
	4005.20	-	Solutions; dispersions other than those of subheading 4005.10		15%	kg
		-	Other :			
	4005.91	--	Plates, sheets and strip		15%	kg
	4005.99	--	Other		15%	kg
40.06			Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
	4006.10	-	"Camel-back" strips for retreading rubber tyres	(PK)Free	15%	kg
	4006.90	-	Other		15%	kg
40.07	4007.00		Vulcanised rubber thread and cord.	(PK)Free (SD)1.5% (SG) Free	Free	kg
40.08			Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.			
		-	Of cellular rubber :			
	4008.11	--	Plates, sheets and strip	(PK)Free	15%	kg
	4008.19	--	Other		15%	kg
		-	Of non-cellular rubber :			
	4008.21	--	Plates, sheets and strip	(PK)Free	15%	kg
	4008.29	--	Other	(PK)Free	15%	kg
40.09			Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).			
		-	Not reinforced or otherwise combined with other materials :			
	4009.11	--	Without fittings	(PK)Free	15%	kg

	4009.12	--	With fittings	(PK)Free	15%	kg
		-	Reinforced or otherwise combined only with metal:			
	4009.21	--	Without fittings			
	4009.21.10	---	Intended for transfer of liquefied petroleum gas	(PK)Free	15%	kg
	4009.21.90	---	Other	(PK)Free	15%	kg
	4009.22	--	With fittings			
	4009.22.10	---	Intended for transfer of liquefied petroleum gas	(PK)Free	15%	kg
	4009.22.90	---	Other	(PK)Free	15%	kg
		-	Reinforced or otherwise combined only with textile materials :			
	4009.31	--	Without fittings			
	4009.31.10	---	Intended for transfer of liquefied petroleum gas	(PK)Free	15%	kg
	4009.31.90	---	Other	(PK)Free	15%	kg
	4009.32	--	With fittings			
	4009.32.10	---	Intended for transfer of liquefied petroleum gas	(PK)Free	15%	kg
	4009.32.90	---	Other	(PK)Free	15%	kg
		-	Reinforced or otherwise combined with other materials :			
	4009.41	--	Without fittings			
	4009.41.10	---	Intended for transfer of liquefied petroleum gas	(PK)Free	15%	kg
	4009.41.90	---	Other	(PK)Free	15%	kg
	4009.42	--	With fittings			
	4009.42.10	---	Intended for transfer of liquefied petroleum gas	(PK)Free	15%	kg
	4009.42.90	---	Other	(PK)Free	15%	kg
40.10			Conveyor or transmission belts or belting, of vulcanised rubber.			
		-	Conveyor belts or belting :			
	4010.11	--	Reinforced only with metal	(PK)Free	15%	kg
	4010.12	--	Reinforced only with textile materials	(PK)Free	15%	kg
	4010.19	--	Other	(PK)Free	15%	kg
		-	Transmission belts or belting :			
	4010.31	--	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm		15%	kg
	4010.32	--	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm		15%	kg

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	4010.33	--	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm		15%	kg
	4010.34	--	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm		15%	kg
	4010.35	--	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm		10%	kg
	4010.36	--	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm		15%	kg
	4010.39	--	Other		15%	kg
40.11			New pneumatic tyres, of rubber.			
	4011.10	-	Of a kind used on motor cars (including station wagons and racing cars)			
	4011.10.10	---	Of kind used on Go-Karts having a rim size 05 inches		Free	u
	4011.10.90	---	Other		15% or Rs.200/- per kg	u
	4011.20	-	Of a kind used on buses or lorries:			
		---	Having a rim size 20 inches and above:			
	4011.20.11	----	Tyre casing without markings		15% or Rs.160/- per kg	u
	4011.20.19	----	Other		15% or Rs.160/- per kg	u
	4011.20.90	---	Other		15% or Rs.150/- per kg	u
	4011.30	-	Of a kind used on aircraft	(SF)5% (SD)4.5%	15%	u
	4011.40	-	Of a kind used on motorcycles		15% or Rs.180/- per kg	u

	4011.50	-	Of a kind used on bicycles		15%	u
	4011.70	-	Of a kind used on agricultural or forestry vehicles and machines		15%	u
	4011.80	-	Of a kind used on construction , mining or industrial handling vehicles and machines :			
	4011.80.10	---	Having a rim size not exceeding 61 cm		15%	u
	4011.80.90	---	Having a rim size exceeding 61 cm		15%	u
	4011.90	-	Other:			
	4011.90.10	---	Of a kind used on auto trishaws		15%or Rs.100/- per kg	u
	4011.90.90	---	Other		15%or Rs.250/- per kg	u
40.12			Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.			
		-	Retreaded tyres :			
	4012.11	--	Of a kind used on motor cars (including station wagons and racing cars)		15%	u
	4012.12	--	Of a kind used on buses or lorries		15%	u
	4012.13	--	Of a kind used on aircraft		15%	u
	4012.19	--	Other		15%	u
	4012.20	-	Used pneumatic tyres		15%	u
	4012.90	-	Other:			
	4012.90.10	---	Solid tyres		15%	u
	4012.90.90	---	Other		15%	u
40.13			Inner tubes, of rubber.			
	4013.10	-	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries		15%	u
	4013.20	-	Of a kind used on bicycles		15%or Rs.100/- per kg	u
	4013.90	-	Other:			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	4013.90.10	---	Of a kind used on three wheelers & motorcycles		15% or Rs.100/- per kg	u
	4013.90.90	---	Other		15% or Rs.100/- per kg	u
40.14			Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
	4014.10	-	Sheath contraceptives	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4014.90	-	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
40.15			Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.			
		-	Gloves, mittens and mitts :			
	4015.12	--	Of a kind used for medical, surgical, dental or veterinary purposes	(PK)Free	15%	kg
	4015.19	--	Other		15%	kg
	4015.90	-	Other		15%	kg
40.16			Other articles of vulcanised rubber other than hard rubber.			
	4016.10	-	Of cellular rubber		15%	kg
		-	Other :			
	4016.91	--	Floor coverings and mats		15%	kg
	4016.92	--	Erasers		15%	kg
	4016.93	--	Gaskets, washers and other seals :			
	4016.93.10	---	Of textiles machinery of headings 84.44 to 84.48	(PK)Free (SG) Free	Free	kg
	4016.93.20	---	Of agricultural, dairy and poultry machinery and equipment	(PK)Free (SG) Free	Free	kg

	4016.93.90	---	Other	(PK)Free	10%	kg
	4016.94	--	Boat or dock fenders, whether or not inflatable		15%	kg
	4016.95	--	Other inflatable articles :			
	4016.95.10	---	Air bags and steam bags for re-treading of tyres		15%	kg
	4016.95.20	---	Marine air bags for lifting small crafts from sea and transporting		15%	kg
	4016.95.90	---	Other		15%	kg
	4016.99	--	Other :			
	4016.99.10	---	Being parts of textile machinery of headings 84.44 to 84.48	(PK)Free (SG) Free	Free	kg
	4016.99.20	---	Being parts of agricultural, dairy, poultry, milling and printing machinery and equipment	(PK)Free (SG) Free	Free	kg
	4016.99.90	---	Other	(PK)Free	15%	kg
40.17	4017.00		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:			
	4017.00.10	---	Waste and scrap		15%	kg
	4017.00.90	---	Other		15%	kg

Section VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover :

- (a) Parings or similar waste, of raw hides or skins (heading 05.11);
- (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
- (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

- 2.- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
- (B) For the purposes of headings 41.04 to 41.06, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
- 3.- Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading 41.15.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
41.01			Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
	4101.20	-	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4101.50	-	Whole hides and skins, of a weight exceeding 16 kg	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4101.90	-	Other, including butts, bends and bellies	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
41.02			Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.			
	4102.10	-	With wool on	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Without wool on :			
	4102.21	--	Pickled	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4102.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

41.03			Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.			
	4103.20	-	Of reptiles	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4103.30	-	Of swine	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4103.90	-	Other:			
	4103.90.10	---	Of sharks	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4103.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
41.04			Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
		-	In the wet state (including wet-blue) :			
	4104.11	--	Full grains, unsplit; grain splits			
	4104.11.10	---	Wet blue chrome-tanned	(AP)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4104.11.90	---	Other	(AP) 5% (PK)Free (SF)5% (SD)4.5%	10%	kg
	4104.19	--	Other:			
	4104.19.10	---	Wet blue chrome-tanned	(AP)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4104.19.90	---	Other	(AP)5% (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	In the dry state (crust) :			
	4104.41	--	Full grains, unsplit; grain splits	(AP)5% (SF)5% (SD)4.5%	10%	kg
	4104.49	--	Other	(AP)5% (PK)Free (SF)5% (SD)4.5%	10%	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

41.05			Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
	4105.10	-	In the wet state (including wet-blue)	(PK)Free (SD)Free (SF)Free (SG) Free	Free	kg
	4105.30	-	In the dry state (crust)	(PK)Free (SF)5% (SD)4.5%	10%	kg
41.06			Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
		-	Of goats or kids :			
	4106.21	--	In the wet state (including wet-blue)	(PK)Free (SD)Free (SF)Free (SG) Free	Free	kg
	4106.22	--	In the dry state (crust)		10%	kg
		-	Of swine :			
	4106.31	--	In the wet state (including wet-blue)	(IN)Free (PK)Free (SF)6% (SD)4.5%	10%	kg
	4106.32	--	In the dry state (crust)	(IN)Free (PK)Free (SF)6% (SD)4.5%	10%	kg
	4106.40	-	Of reptiles :			
	4106.40.10	---	Crocodile skins other than vegetable pre-tanned	(AP)5% (IN)Free (PK)Free (SF)6% (SD)4.5%	10%	kg
	4106.40.90	---	Other	(IN)Free (PK)Free (SF)6% (SD)4.5%	10%	kg
		-	Other :			
	4106.91	--	In the wet state (including wet-blue)	(IN)Free (PK)Free (SF)6% (SD)4.5%	10%	kg
	4106.92	--	In the dry state (crust)	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

41.07			Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
		-	Whole hides and skins :			
	4107.11	--	Full grains, unsplit	(AP)5% (PK)Free (SF)5% (SD)4.5%	10%	kg
	4107.12	--	Grain splits	(AP)5% (PK)Free (SF)5% (SD)4.5%	10%	kg
	4107.19	--	Other	(AP)5% (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Other, including sides :			
	4107.91	--	Full grains, unsplit	(AP)5% (PK)Free (SF)5% (SD)4.5%	10%	kg
	4107.92	--	Grain splits	(AP)5% (PK)Free (SF)5% (SD)4.5%	10%	kg
	4107.99	--	Other	(AP)5% (PK)Free (SF)5% (SD)4.5%	10%	kg
[41.08]						
[41.09]						
[41.10]						
[41.11]						
41.12	4112.00		Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	(PK)Free (SF)5% (SD)4.5%	10%	kg
41.13			Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.			

	4113.10	-	Of goats or kids	(SF)5% (SD)4.5%	10%	kg
	4113.20	-	Of swine	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4113.30	-	Of reptiles :			
	4113.30.10	---	Crocodile skins	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4113.30.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4113.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
41.14			Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
	4114.10	-	Chamois (including combination chamois) leather	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4114.20	-	Patent leather and patent laminated leather; metallised leather	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
41.15			Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			
	4115.10	-	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4115.20	-	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

Chapter 42

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

Notes.

- 1.- For the purposes of this Chapter, the term “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
- 2.- This Chapter does not cover :
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
- 3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
- 4.- For the purposes of heading 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
42.01	4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	(AP)13.5 % (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	kg

42.02			Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			
		-	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :			
	4202.11	--	With outer surface of leather or of composition leather	(AP) Free (IN)Free (PK)Free (SF)7.5% (SD)5%	Free	u
	4202.12	--	With outer surface of plastics or of textile materials	(AP) Free (IN)Free (PK)Free (SF)7.5% (SD)5%	Free	u
	4202.19	--	Other	(AP) Free (IN)Free (PK)Free (SF)7.5% (SD)5%	Free	u
		-	Handbags, whether or not with shoulder strap, including those without handle :			
	4202.21	--	With outer surface of leather or of composition leather	(AP) 13.5% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	u
	4202.22	--	With outer surface of sheeting of plastics or of textile materials	(AP)13.5% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	u
	4202.29	--	Other	(AP)14.25% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	u
		-	Articles of a kind normally carried in the pocket or in the handbag :			
	4202.31	--	With outer surface of leather or of composition leather	(AP) 13.5% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	kg
	4202.32	--	With outer surface of sheeting of plastics or of textile materials	(AP) Free (IN)Free (PK)Free (SF)7.5% (SD)5%	Free	kg

	4202.39	--	Other	(AP) 13.5% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	kg
		-	Other :			
	4202.91	--	With outer surface of leather or of composition leather	(AP)13.5% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	kg
	4202.92	--	With outer surface of sheeting of plastics or of textile materials	(AP)13.5% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	kg
	4202.99	--	Other	(AP)13.5% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	kg
42.03			Articles of apparel and clothing accessories, of leather or of composition leather.			
	4203.10	-	Articles of apparel	(AP)13.5% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	kg
		-	Gloves, mittens and mitts :			
	4203.21	--	Specially designed for use in sports	(AP)13.5% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	kg
	4203.29	--	Other	(AP)13.5% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	kg
	4203.30	-	Belts and bandoliers	(IN)Free (PK)Free (SF)7.5% (SD)5%	Free	kg
	4203.40	-	Other clothing accessories	(IN)Free (PK)Free (SF)7.5% (SD)5%	15%	kg
[42.04]						
42.05	4205.00		Other articles of leather or of composition leather :			

	4205.00.10	-- -	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	(IN)Free (PK)Free (SF)6% (SD)4.5%	15%	kg
	4205.00.90	-- -	Other	(AP)13.5% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	kg
42.06	4206.00		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

- 1.- Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
- 2.- This Chapter does not cover :
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
- 3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
- 4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
- 5.- Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			

	4301.10	-	Of mink, whole, with or without head, tail or paws	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4301.30	-	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4301.60	-	Of fox, whole, with or without head, tail or paws	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4301.80	-	Other furskins, whole, with or without head, tail or paws	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4301.90	-	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
43.02			Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			
		-	Whole skins, with or without head, tail or paws, not assembled :			
	4302.11	--	Of mink	(AP) 13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4302.19	--	Other :			
	4302.19.10	-- -	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4302.19.90	-- -	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4302.20	-	Heads, tails, paws and other pieces or cuttings, not assembled	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4302.30	-	Whole skins and pieces or cuttings thereof, assembled	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

43.03			Articles of apparel, clothing accessories and other articles of furskin.			
	4303.10	-	Articles of apparel and clothing accessories	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4303.90	-	Other	(AP)12% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
43.04	4304.00		Artificial fur and articles thereof.	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

Section IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover :

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

- 2.- In this Chapter, the expression “densified wood” means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

- 1.- For the purposes of subheading 4401.31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheading 4401.32, the expression "wood briquettes" means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25mm.
- 3.- For the purposes of subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
- 4.- For the purposes of subheading 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :			
	4401.11	Coniferous	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4401.12	Non-coniferous	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		Wood in chips or particles :			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	4401.21	--	Coniferous	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4401.22	--	Non-coniferous	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :			
	4401.31	--	Wood pellets	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4401.32	--	Wood briquettes	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4401.39	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Sawdust and wood waste and scrap, not agglomerated:			
	4401.41	--	Sawdust	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4401.49	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
44.02			Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
	4402.10	-	Of bamboo	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4402.20	-	Of shell or nut :			
	4402.20.10	---	Coconut shell charcoal	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4402.20.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4402.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
44.03			Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			

		-	Treated with paint, stains, creosote or other preservatives :			
4403.11	--	Coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³	
4403.12	--	Non-coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³	
		-	Other, coniferous :			
4403.21	--	Of pine (<i>Pinus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³	
4403.22	--	Of pine (<i>Pinus spp.</i>), other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³	
4403.23	--	Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³	
4403.24	--	Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³	
4403.25	--	Other, of which the smallest cross-sectional dimension is 15 cm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³	
4403.26	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³	
		-	Other, of tropical wood :			
4403.41	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³	
4403.42	--	Teak	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³	
4403.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³	

		-	Other :			
	4403.91	--	Of oak (<i>Quercus spp.</i>)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4403.93	--	Of beech (<i>Fagus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4403.94	--	Of beech (<i>Fagus spp.</i>), other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4403.95	--	Of birch (<i>Betula spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4403.96	--	Of birch (<i>Betula spp.</i>), other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4403.97	--	Of poplar and aspen (<i>Populus spp.</i>)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4403.98	--	Of eucalyptus (<i>Eucalyptus spp.</i>)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4403.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.			
	4404.10	-	Coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4404.20	-	Non-coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

44.05	4405.00		Wood wool; wood flour.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
44.06			Railway or tramway sleepers (cross-ties) of wood.			
		-	Not impregnated :			
	4406.11	--	Coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4406.12	--	Non-coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
		-	Other :			
	4406.91	--	Coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4406.92	--	Non-coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
44.07			Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
		-	Coniferous :			
	4407.11	--	Of pine (<i>Pinus spp.</i>)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.12	--	Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.13	--	Of S-P-F (spruce (<i>Picea spp.</i>), pine (<i>Pinus spp.</i>) and fir (<i>Abies spp.</i>))	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.14	--	Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies spp.</i>))	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³

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	4407.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
		-	Of tropical wood :			
	4407.21	--	Mahogany (<i>Swietenia spp.</i>)	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.22	--	Virola, Imbuia and Balsa	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.23	--	Teak	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.25	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.26	--	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.27	--	Sapelli	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.28	--	Iroko	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.29	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
		-	Other :			
	4407.91	--	Of oak (<i>Quercus spp.</i>)	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.92	--	Of beech (<i>Fagus spp.</i>)	(AP)Free (IN)Free	Free	m ³

				(PK)Free (SF)Free (SD)Free (SG) Free		
	4407.93	--	Of maple (<i>Acer spp.</i>)	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.94	--	Of cherry (<i>Prunus spp.</i>)	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.95	--	Of ash (<i>Fraxinus spp.</i>)	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.96	--	Of birch (<i>Betula spp.</i>)	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.97	--	Of poplar and aspen (<i>Populus spp.</i>)	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.99	--	Other:			
	4407.99.10	---	Of rubber	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.99.20	---	Of coconut	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.99.30	---	Of ebony	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4407.99.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³

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44.08			Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.			
	4408.10	-	Coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Of tropical wood :			
	4408.31	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4408.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4408.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
44.09			Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
	4409.10	-	Coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Non-coniferous :			
	4409.21	--	Of bamboo	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Rs.50/- per Kg	kg
	4409.22	--	Of tropical wood	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4409.29	--	Other	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free (SG) Free		
44.10			Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
		-	Of wood :			
	4410.11	--	Particle board :			
	4410.11.10	---	Raw particle board, not covered or coated	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	4410.11.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	4410.12	--	Oriented strand board (OSB)	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	4410.19	--	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	4410.90	-	Other	(AP) Free (BN) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
44.11			Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
		-	Medium density fibreboard (MDF) :			
	4411.12	--	Of a thickness not exceeding 5 mm :			
	4411.12.10	---	Of a density exceeding 0.8 g/cm ³ , not mechanically worked or surface covered	(AD)Free (BN)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4411.12.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4411.13	--	Of a thickness exceeding 5 mm but not exceeding 9 mm :			

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	4411.13.10	---	Of a density exceeding 0.8 g/cm ³ , not mechanically worked or surface covered	(AD)Free (BN)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4411.13.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4411.14	--	Of a thickness exceeding 9 mm :			
	4411.14.10	---	Of a density exceeding 0.8 g/cm ³ , not mechanically worked or surface covered	(AD)Free (BN)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4411.14.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	4411.92	--	Of a density exceeding 0.8 g/cm ³ :			
	4411.92.10	---	Not mechanically worked or surface covered	(AD)Free (BN)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4411.92.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4411.93	--	Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4411.94	--	Of a density not exceeding 0.5 g/cm ³	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	44.12		Plywood, veneered panels and similar laminated wood.			
	4412.10	-	Of bamboo :			

	4412.10.10	---	Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
	4412.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ³
		-	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :			
	4412.31	--	With at least one outer ply of tropical wood :			
	4412.31.10	---	Of a thickness exceeding 3mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m ³
	4412.31.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m ³
	4412.33	--	Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>), birch (<i>Betula spp.</i>), cherry (<i>Prunus spp.</i>), chestnut (<i>Castanea spp.</i>), elm (<i>Ulmus spp.</i>), eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chesnut (<i>Aesculus spp.</i>), lime (<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree (<i>Platanus spp.</i>), poplar and aspen (<i>Populus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodendron spp.</i>) or walnut (<i>Juglans spp.</i>) :			
	4412.33.10	---	Of a thickness exceeding 3 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m ³
	4412.33.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m ³
	4412.34	--	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 :			
	4412.34.10	---	Of a thickness exceeding 3 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m ³
	4412.34.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m ³
	4412.39	--	Other , with both outer plies of coniferous wood:			
	4412.39.10	---	Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	m ³
		---	Other :			

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	4412.39.91	----	Of a thickness exceeding 3mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m ³
	4412.39.99	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m ³
		-	Laminated veneered lumber (LVL) :			
	4412.41	--	With at least one outer ply of tropical wood	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4412.42	--	Other, with at least one outer ply of non-coniferous wood	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4412.49	--	Other, with both outer plies of coniferous wood	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
			Blockboard, laminboard and battenboard :			
	4412.51	--	With at least one outer ply of tropical wood	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4412.52	--	Other, with at least one outer ply of non-coniferous wood	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4412.59	--	Other, with both outer plies of coniferous wood	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Other :			
	4412.91	--	With at least one outer ply of tropical wood	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4412.92	--	Other, with at least one outer ply of non-coniferous wood	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4412.99	--	Other, with both outer plies of coniferous wood	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
44.13	4413.00		Densified wood, in blocks, plates, strips or profile shapes.			

	4413.00.10	---	Of rubber wood	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4413.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
44.14			Wooden frames for paintings, photographs, mirrors or similar objects.			
	4414.10	-	Of tropical wood	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4414.90	-	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
44.15			Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.			
	4415.10	-	Cases, boxes, crates, drums and similar packings; cable-drums	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	u
	4415.20	-	Pallets, box pallets and other load boards; pallet collars	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	u
44.16	4416.00		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
44.17	4417.00		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood :			
	4417.00.10	---	Boot and shoe lasts	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4417.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

44.18			Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			
		-	Windows, French-windows and their frames :			
	4418.11	--	Of tropical wood	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.19	--	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Doors and their frames and thresholds :			
	4418.21	--	Of tropical wood	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.29	--	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.30	-	Posts and beams other than products of subheadings 4418.81 to 4418.89	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.40	-	Shuttering for concrete constructional work	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.50	-	Shingles and shakes	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Assembled flooring panels :			
	4418.73	--	Of bamboo or with at least the top layer (wear layer) of bamboo	(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	kg
	4418.74	--	Other, for mosaic floors:			
	4418.74.10	---	Of rubber wood	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.74.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.75	--	Other, multilayer:			

	4418.75.10	---	Of rubber wood	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.75.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.79	--	Other :			
	4418.79.10	---	Of rubber wood	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.79.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Engineered structural timber products:			
	4418.81	--	Glue-laminated timber (glulam)	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.82	--	Cross-laminated timber (CLT or X-lam)	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.83	--	I beams	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.89	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Other :			
	4418.91	--	Of bamboo	(IN)Free (PK)Free (SF)5% (SD)5%	Free	kg
	4418.92	--	Cellular wood panels	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4418.99	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
44.19			Tableware and kitchenware, of wood.			
		-	Of bamboo :			
	4419.11	--	Bread boards, chopping boards and similar boards	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

	4419.12	--	Chopsticks	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4419.19	--	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4419.20	--	Of tropical wood	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4419.90	-	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
44.20			Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
		-	Statuettes and other ornaments :			
	4420.11	--	Of tropical wood	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4420.19	--	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4420.90	-	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
44.21			Other articles of wood.			
	4421.10	-	Clothes hangers	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4421.20	-	Coffins	((IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Other :			
	4421.91	--	Of bamboo :			
	4421.91.10	---	Match splints	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

4421.91.20	---	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
4421.91.30	---	Tooth picks, skewers and barbecue sticks	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
4421.91.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
4421.99	--	Other:			
4421.99.10	---	Match splints	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
4421.99.20	---	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
4421.99.30	---	Tooth picks, skewers and barbecue sticks	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	---	Handicraft :			
4421.99.41	----	Of coconut wood	((IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
4421.99.49	----	Other	((IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
4421.99.90	---	Other	((IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

Chapter 45

Cork and articles of cork

Note.

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

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
	4501.10	- Natural cork, raw or simply prepared	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4501.90	- Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
45.02	4502.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
45.03		Articles of natural cork.			
	4503.10	- Corks and stoppers	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4503.90	- Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
	4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	4504.90	- Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

Chapter 46

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

Notes.

- 1.- In this Chapter the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of

paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2.- This Chapter does not cover :

- (a) Wall coverings of heading 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
- (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).

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

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
		- Mats, matting and screens of vegetable materials :			
	4601.21	-- Of bamboo	(SF)5% (SD)5%	15%	kg
	4601.22	-- Of rattan	(SF)5% (SD)5%	15%	kg
	4601.29	-- Other	(SF)5% (SD)5%	15%	kg
		- Other :			
	4601.92	-- Of bamboo	(SF)5% (SD)5%	15%	kg
	4601.93	-- Of rattan	(SF)5% (SD)5%	15%	kg
	4601.94	-- Of other vegetable materials	(SF)5% (SD)5%	15%	kg
	4601.99	-- Other	(SF) 5% (SD) 5%	15%	kg
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.			
		- Of vegetable materials :			
	4602.11	-- Of bamboo		15%	kg
	4602.12	-- Of rattan		15%	kg
	4602.19	-- Other		15%	kg
	4602.90	- Other		15%	kg

Section X

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

Chapter 47

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

Note.

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

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
47.01	4701.00	Mechanical wood pulp.	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
47.02	4702.00	Chemical wood pulp, dissolving grades.	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.			
		- Unbleached :			
	4703.11	-- Coniferous	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	4703.19	-- Non-coniferous	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		- Semi-bleached or bleached :			
	4703.21	-- Coniferous	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	4703.29	-- Non-coniferous	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

47.04			Chemical wood pulp, sulphite, other than dissolving grades.			
		-	Unbleached :			
	4704.11	--	Coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4704.19	--	Non-coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Semi-bleached or bleached :			
	4704.21	--	Coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4704.29	--	Non-coniferous	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
47.05	4705.00		Wood pulp obtained by a combination of mechanical and chemical pulping processes.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
47.06			Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			
	4706.10	-	Cotton linters pulp	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4706.20	-	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4706.30	-	Other, of bamboo	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	4706.91	--	Mechanical	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4706.92	--	Chemical	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	4706.93	--	Obtained by a combination of mechanical and chemical processes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
47.07			Recovered (waste and scrap) paper or paperboard.			
	4707.10	-	Unbleached kraft paper or paperboard or corrugated paper or paperboard	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4707.20	-	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4707.30	-	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4707.90	-	Other, including unsorted waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

Chapter 48

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

Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
- 2.- This Chapter does not cover :
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);

- (o) Articles of heading 92.09;
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).

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

4.- In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m² and applies only to paper: (a) instrips or rolls of a width exceeding 28cm : or (b) in rectangular (including square) sheets with one side exceeding 28cm and the other side exceeding 15cm in the unfolded state.

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

(A) For paper or paperboard weighing not more than 150 g/m² :

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

(B) For paper or paperboard weighing more than 150 g/m² :

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

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

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

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

8.- Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

- (a) in strips or rolls of a width exceeding 36 cm; or
- (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

- 9.- For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to :
- (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallelstrands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

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

- 10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 11.- Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and Articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

- 1.- For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” means machine-finished or machineglazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

- 2.- For the purposes of subheadings 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

- (a) Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine Direction	Machine direction plus cross direction	Cross direction	Machine direction Plus cross direction
60	700	1510	1.9	6
70	830	1790	2.3	7.2
80	965	2070	2.8	8.3
100	1230	2635	3.7	10.6
115	1425	3060	4.4	12.3

- 3.- For the purposes of subheading 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.
- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.
- 5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.
- 6.- For the purposes of subheading 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m²/g.
- 7.- For the purposes of subheading 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
48.01	4801.00	Newsprint, in rolls or sheets.	(AD)Free (BN)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.			
	4802.10	- Hand-made paper and paperboard		15%	kg
	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	(PK)Free	15%	kg
	4802.40	- Wallpaper base	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
	4802.54	-- Weighing less than 40 g/m ² :			

	4802.54.10	---	Tissue paper imported by manufacturers for manufacturing of laminated aluminium foil for use as linings for tea chests	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4802.54.20	---	Carbonising base paper	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4802.54.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4802.55	--	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls :			
	4802.55.10	---	Carbonising base paper	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4802.55.90	---	Other	(AP)Free (SG) Free	Free	kg
	4802.56	--	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :			
	4802.56.10	---	Carbonising base paper	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4802.56.90	---	Other	(AP)13.5%	15%	kg
	4802.57	--	Other, weighing 40 g/m ² or more but not more than 150 g/m ² :			
	4802.57.10	---	Carbonising base paper	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4802.57.90	---	Other	(AP)Free (PK)Free (SG) Free	Free	kg
	4802.58	--	Weighing more than 150 g/m ² :			
	4802.58.10	---	Box board	(SG) Free	Free	kg
	4802.58.20	---	Carbonising base paper	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4802.58.90	---	Other		15%	kg
		-	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :			
	4802.61	--	In rolls :			
	4802.61.10	---	Box board	(SG) Free	Free	kg
	4802.61.20	---	Carbonising base paper	(PK)Free (SF)5% (SD)4.5%	15%	kg

	4802.61.90	---	Other		15%	kg
	4802.62	--	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
	4802.62.10	---	Box board	(SG) Free	Free	kg
	4802.62.20	---	Carbonising base paper	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4802.62.90	---	Other		15%	kg
	4802.69	--	Other :			
	4802.69.10	---	Box board	(SG) Free	Free	kg
	4802.69.20	---	Carbonising base paper	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4802.69.90	---	Other		15%	kg
48.03	4803.00		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
48.04			Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
		-	Kraftliner :			
	4804.11	--	Unbleached	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	4804.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
		-	Sack kraft paper :			
	4804.21	--	Unbleached	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4804.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other kraft paper and paperboard weighing 150 g/m ² or less :			
	4804.31	--	Unbleached	(AP)Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg

	4804.39	--	Other	(AP)Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		-	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			
	4804.41	--	Unbleached	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4804.42	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4804.49	--	Other	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Other kraft paper and paperboard weighing 225 g/m ² or more :			
	4804.51	--	Unbleached	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4804.52	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4804.59	--	Other	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
48.05			Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.			
		-	Fluting paper :			
	4805.11	--	Semi-chemical fluting paper	(SD)Free (AP) Free	Free	kg
	4805.12	--	Straw fluting paper	(SD)Free (AP) Free (SG) Free	Free	kg
	4805.19	--	Other	(SD)Free (AP) Free	Free	kg
		-	Testliner (recycled liner board) :			
	4805.24	--	Weighing 150 g/m ² or less	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg

	4805.25	--	Weighing more than 150 g/m ²	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	4805.30	-	Sulphite wrapping paper	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4805.40	-	Filter paper and paperboard :			
	4805.40.10	---	Filter paper	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4805.40.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4805.50	-	Felt paper and paperboard	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Other :			
	4805.91	--	Weighing 150 g/m ² or less	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	4805.92	--	Weighing more than 150 g/m ² but less than 225 g/m ² :			
	4805.92.10	---	Box Board	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4805.92.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	4805.93	--	Weighing 225 g/m ² or more :			
	4805.93.10	---	Box Board	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4805.93.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
48.06			Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
	4806.10	-	Vegetable parchment	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

	4806.20	-	Greaseproof papers	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4806.30	-	Tracing papers	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4806.40	-	Glassine and other glazed transparent or translucent papers	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
48.07	4807.00		Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets :			
	4807.00.10	---	Paper and paperboard, laminated internally with bitumen, tar or asphalt	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4807.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
48.08			Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.			
	4808.10	-	Corrugated paper and paperboard, whether or not perforated		15%	kg
	4808.40	-	Kraft paper, creped or crinkled, whether or not embossed or perforated:			
	4808.40.10	---	Sack craft paper		15%	Kg
	4808.40.90	---	Other	(PK)Free (SD)4.5%	15%	Kg
	4808.90	-	Other	(PK)Free (SD)Free (SG) Free	Free	kg
48.09			Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.			

	4809.20	-	Self-copy paper	(SF)Free (SG) Free	Free	kg
	4809.90	-	Other :			
	4809.90.10	---	Carbon or similar copying papers	(SF)5% (SD)5%	15%	kg
	4809.90.90	---	Other	(SF)5% (SD)4.5%	15%	kg
48.10			Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.			
		-	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :			
	4810.13	--	In rolls :			
	4810.13.10	---	Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m ²	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4810.13.90	---	Other	(PK)Free (SF)Free (SG) Free	Free	kg
	4810.14	--	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
	4810.14.10	---	Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m ²	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4810.14.90	---	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4810.19	--	Other :			
	4810.19.10	---	Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m ²	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4810.19.90	---	Other	(PK)Free (SF)Free (SG) Free	Free	kg
		-	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	4810.22	--	Light-weight coated paper	(PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	4810.29	--	Other	(PK)Free (SF)4% (SD)1.5%	Free	kg
		-	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :			
	4810.31	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4810.32	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4810.39	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Other paper and paperboard :			
	4810.92	--	Multi-ply	(PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4810.99	--	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
48.11			Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.			
	4811.10	-	Tarred, bituminised or asphalted paper and paperboard	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Gummed or adhesive paper and paperboard :			
	4811.41	--	Self-adhesive :			
		---	In strips or rolls of a width not exceeding 15 cm			
	4811.41.11	----	With backing	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg

	4811.41.19	----	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	4811.41.20	---	Printed wrappers for wrapping of soap	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		---	Other			
	4811.41.91	----	With backing	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	4811.41.99	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	4811.49	--	Other :			
	4811.49.10	---	In strips or rolls of a width not exceeding 15 cm	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4811.49.20	---	Printed wrappers for wrapping of soap	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4811.49.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :			
	4811.51	--	Bleached, weighing more than 150 g/m ² :			
	4811.51.10	---	Coated with polyethylene ,on one side or both sides, the total thickness of the coating not exceeding 35 microns	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4811.51.20	---	Printed wrappers for wrapping of soap	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4811.51.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4811.59	--	Other :			
	4811.59.10	---	Coated with silicone	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4811.59.20	---	Printed wrappers for wrapping of soap	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

	4811.59.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4811.60	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol :			
	4811.60.10	---	Printed wrappers for wrapping of soap	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4811.60.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4811.90	-	Other paper, paperboard, cellulose wadding and webs of cellulose fibres :			
	4811.90.10	---	Printed wrappers for wrapping of soap	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4811.90.20	---	Kraft paper and paperboard, laminated with aluminium foil, in rolls or reels of a width exceeding 75 cm	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	4811.90.30	---	Cellulose wadding in rolls of a width not exceeding 15 cm	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	4811.90.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
48.12	4812.00		Filter blocks, slabs and plates, of paper pulp.	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
48.13			Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
	4813.10	-	In the form of booklets or tubes	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4813.20	-	In rolls of a width not exceeding 5 cm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4813.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

48.14			Wallpaper and similar wall coverings; window transparencies of paper.			
	4814.20	-	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	(GT)13% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4814.90	-	Other :			
	4814.90.10	---	Wall paper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	GT)13% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4814.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
[48.15]						
48.16			Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
	4816.20	-	Self-copy paper	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	4816.90	-	Other :			
	4816.90.10	---	Carbon or similar copying papers		15%	kg
	4816.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
48.17			Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
	4817.10	-	Envelopes		15%	kg
	4817.20	-	Letter cards, plain postcards and correspondence cards		15%	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	4817.30	-	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		15%	kg
48.18			Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
	4818.10	-	Toilet paper :			
	4818.10.10	---	In rolls of a width not exceeding 15 cm		15%	kg
	4818.10.90	---	Other		15%	kg
	4818.20	-	Handkerchiefs, cleansing or facial tissues and towels		15%	kg
	4818.30	-	Tablecloths and serviettes		15%	kg
	4818.50	-	Articles of apparel and clothing accessories :			
	4818.50.10	---	Sterilised hospital clothing	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4818.50.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	4818.90	-	Other :			
	4818.90.10	---	Cellulose wadding in rolls	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4818.90.20	---	Tissues in jumbo rolls exceeding 15 cm in width	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4818.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
48.19			Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.			

	4819.10	-	Cartons, boxes and cases, of corrugated paper or paperboard		15%	kg
	4819.20	-	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	(PK)Free	15%	kg
	4819.30	-	Sacks and bags, having a base of a width of 40 cm or more		15%	kg
	4819.40	-	Other sacks and bags, including cones :			
	4819.40.10	---	Multi-walled paper sacks with aluminium foil with or without plastic material for packaging tea		15%	kg
	4819.40.20	---	Multi-walled paper sacks with plastic lining		15%	kg
	4819.40.30	---	Multi-walled paper bags, of a measurement not exceeding 40cm x 25 cm with embedded metal wire for hanging, for protection of fruits and vegetables	(SG) Free	Free	kg
	4819.40.90	---	Other		15%	kg
	4819.50	-	Other packing containers, including record sleeves		15%	kg
	4819.60	-	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	(PK)Free	15%	kg
	48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.			
	4820.10	-	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		15%	kg
	4820.20	-	Exercise books	(PK)Free	10%	kg
	4820.30	-	Binders (other than book covers), folders and file covers	(PK)Free	15%	kg
	4820.40	-	Manifold business forms and interleaved carbon sets		15%	kg
	4820.50	-	Albums for samples or for collections	(PK)Free	15%	kg
	4820.90	-	Other	(PK)Free	15%	kg
	48.21		Paper or paperboard labels of all kinds, whether or not printed.			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	4821.10	-	Printed :			
	4821.10.10	---	Printed wrappers for wrapping of soap		15%	kg
	4821.10.90	---	Other		15%	kg
	4821.90	-	Other		15%	kg
48.22			Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			
	4822.10	-	Of a kind used for winding textile yarn	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4822.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
48.23			Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
	4823.20	-	Filter paper and paperboard :			
	4823.20.10	---	Filter paper	(AP)Free (PK)Free (SD) Free (SG) Free	Free	kg
	4823.20.20	---	Filter paperboard	(PK)Free (SD)4.5%	15%	kg
	4823.40	-	Rolls, sheets and dials, printed for self-recording apparatus	(PK)Free	15%	kg
		-	Trays, dishes, plates, cups and the like, of paper or paperboard :			
	4823.61	--	Of bamboo		15%	kg
	4823.69	--	Other		15%	kg
	4823.70	-	Moulded or pressed articles of paper pulp	(SG) Free	Free	kg
	4823.90	-	Other :			
	4823.90.10	---	Self-adhesive paper, in strips or rolls		Free	kg
	4823.90.20	---	U shaped drinking straws		Free	kg
	4823.90.90	---	Other		15%	kg

Chapter 49

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

Notes.

- 1.- This Chapter does not cover :
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stampostmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- 2.- For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
- 4.- Heading 49.01 also covers :
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
- 5.- Subject to Note 3 to this Chapter , heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
- 6.- For the purposes of heading 49.03, the expression “children's picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
49.01			Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
	4901.10	-	In single sheets, whether or not folded	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other :			
	4901.91	--	Dictionaries and encyclopedias, and serial instalments thereof	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	4901.99	--	Other :			
	4901.99.10	---	Printed books	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	4901.99.20	---	Telephone and trade directories	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	4901.99.90	---	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
49.02			Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
	4902.10	-	Appearing at least four times a week :			
		---	Magazines and Journals:			
	4902.10.11	----	Containing information of the running of the race horses or greyhound races or race meeting	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	4902.10.19	----	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
		---	Other			
	4902.10.91	----	Publications containing information of the running of the race horses or greyhound races or race meeting	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	4902.10.99	----	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	4902.90	-	Other :			
		---	Magazines and Journals			
	4902.90.11	----	Containing information of the running of the race horses or greyhound races or race meeting	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	4902.90.19	----	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
		---	Other			
	4902.90.91	----	Publications containing information of the running of the race horses or greyhound races or race meeting	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	4902.90.99	----	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg

49.03	4903.00		Children's picture, drawing or colouring books.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
49.04	4904.00		Music, printed or in manuscript, whether or not bound or illustrated :			
	4904.00.10	---	In book form	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	4904.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
49.05			Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
	4905.20	-	In book form	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	4905.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
49.06	4906.00		Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
49.07	4907.00		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title :			
	4907.00.10	---	Cheque leaves and cheque books other than travellers' cheques in any form		15%	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

	4907.00.20	---	Unused postage and revenue stamps of the Government of the Democratic Socialist Republic of Sri Lanka or of a Provincial Council		15%	kg
	4907.00.30	---	Stamped envelopes		15%	kg
	4907.00.40	---	Foreign currency notes	(IN)Free (SG) Free	Free	kg
	4907.00.90	---	Other	(IN)Free (SG) Free	Free	kg
49.08			Transfers (decalcomanias).			
	4908.10	-	Transfers (decalcomanias), vitrifiable :			
	4908.10.10	---	Textile transfer printing paper	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4908.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4908.90	-	Other :			
	4908.90.10	---	Textile transfer printing paper	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	4908.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
49.09	4909.00		Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	(PK)Free	15%	kg
49.10	4910.00		Calendars of any kind, printed, including calendar blocks.		15%	kg
49.11			Other printed matter, including printed pictures and photographs.			
	4911.10	-	Trade advertising material, commercial catalogues and the like :			
	4911.10.10	---	In book form	(PK)Free (IN)Free (SF)Free (SG) Free	Free	kg

	4911.10.90	---	Other	(PK)Free (IN)Free (SF)Free	15%	kg
		-	Other :			
	4911.91	--	Pictures, designs and photographs :			
	4911.91.10	---	Printed pictures, and photographs in book form		15%	kg
	4911.91.20	---	Other printed pictures and photographs		15%	kg
	4911.91.30	---	Designs	(SG) Free	Free	kg
	4911.99	--	Other :			
	4911.99.10	---	In book form	(PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	4911.99.20	---	Printed wrappers for wrapping of soap	(PK)Free (SF)5% (SD)5%	15%	kg
	4911.99.30	---	Lottery tickets, Telephone cards	(PK)Free (SF)5% or Rs. 131/- per Kg (SD)5% or Rs. 131/- per Kg	15 % or Rs.390/- per Kg	kg
	4911.99.40	---	Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4911.99.50	---	Other printed lables, wrappers, and the like	(PK)Free (SF)5% (SD)5%	15%	kg
	4911.99.90	---	Other	(PK)Free (SF)Free (SD)Free	15%	kg

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1.- This Section does not cover :

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39; (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or
- (v) Articles of Chapter 97.
- 2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- (B) For the purposes of the above rule :
- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
- (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
- 3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as “twine, cordage, ropes and cables” :
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
- (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
- (c) Of true hemp or flax :
(i) Polished or glazed, measuring 1,429 decitex or more; or
(ii) Not polished or glazed, measuring more than 20,000 decitex;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
- (f) Reinforced with metal thread.
- (B) Exceptions :
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
- 4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple(folded) or cabled) put up :

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding :
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions :
- (a) Single yarn of any textile material, except :
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached :
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material :
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
- 5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression “sewing thread” means multiple (folded) or cabled yarn :
- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - (b) Dressed for use as sewing thread; and
 - (c) With a final “Z” twist.
- 6.- For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :
- Single yarn of nylon or other polyamides, or of polyesters.....60 cN/tex
 Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters.. 53 cN/tex
 Single, multiple (folded) or cabled yarn of viscose rayon27 cN/tex.
- 7.- For the purposes of this Section, the expression “made up” means :
- (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
 - (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (e) Cut to size and having undergone a process of drawn thread work;
 - (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
- 8.- For the purposes of Chapters 50 to 60 :
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 11.- For the purposes of this Section, the expression “impregnated” includes “dipped”.
- 12.- For the purposes of this Section, the expression “polyamides” includes “aramids”.
- 13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
- 14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.
- 15.- Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fiber or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

Subheading Notes.

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

(a) Unbleached yarn Yarn which :

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour (“grey yarn”), manufactured from garnetted stock.

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

(b) Bleached yarn

Yarn which :

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) Coloured (dyed or printed) yarn

Yarn which :

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(d) Unbleached woven fabric

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

(e) Bleached woven fabric

- Woven fabric which :
- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
 - (ii) consists of bleached yarn; or
 - (iii) consists of unbleached and bleached yarn.
- (f) **Dyed woven fabric**
 Woven fabric which :
- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
 - (ii) consists of coloured yarn of a single uniform colour.
- (g) **Woven fabric of yarns of different colours**
 Woven fabric (other than printed woven fabric) which :
- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
 - (ii) consists of unbleached or bleached yarn and coloured yarn; or
 - (iii) consists of marl or mixture yarns.
 (In all cases, the yarn used in selvages and piece ends is not taken into consideration.)
- (h) **Printed woven fabric**
 Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.
 (The following are also regarded as printed woven fabrics : woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

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

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

- (ij) **Plain weave**
 A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.
- 2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.
- (B) For the application of this rule :
- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
 - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
50.01	5001.00	Silk-worm cocoons suitable for reeling.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

50.02	5002.00		Raw silk (not thrown).	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
50.03	5003.00		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
50.04	5004.00		Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
50.05	5005.00		Yarn spun from silk waste, not put up for retail sale.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
50.06	5006.00		Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
50.07			Woven fabrics of silk or of silk waste.			
	5007.10	-	Fabrics of noil silk	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5007.20	-	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5007.90	-	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

Chapter 51

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

Note.

1.- Throughout the Nomenclature :

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

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
51.01		Wool, not carded or combed.			
		- Greasy, including fleece-washed wool :			
	5101.11	-- shorn wool	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5101.19	-- Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		- Degreased, not carbonized :			
	5101.21	-- shorn wool	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5101.29	-- Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5101.30	- Carbonised	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
51.02		Fine or coarse animal hair, not carded or combed.			
		- Fine animal hair :			
	5102.11	-- Of Kashmir (cashmere) goats	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5102.19	-- Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5102.20	- Coarse animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	5103.10	-	Noils of wool or of fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5103.20	-	Other waste of wool or of fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5103.30	-	Waste of coarse animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
51.04	5104.00		Garnetted stock of wool or of fine or coarse animal hair.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
51.05			Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments) .			
	5105.10	-	Carded wool	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Wool tops and other combed wool :			
	5105.21	--	Combed wool in fragments	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5105.29	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Fine animal hair, carded or combed :			
	5105.31	--	Of Kashmir (cashmere) goats	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5105.39	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5105.40	-	Coarse animal hair, carded or combed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
51.06			Yarn of carded wool, not put up for retail sale.			
	5106.10	-	Containing 85% or more by weight of wool	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5106.20	-	Containing less than 85% by weight of wool	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

51.07			Yarn of combed wool, not put up for retail sale.			
	5107.10	-	Containing 85% or more by weight of wool	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5107.20	-	Containing less than 85% by weight of wool	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
51.08			Yarn of fine animal hair (carded or combed), not put up for retail sale.			
	5108.10	-	Carded	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5108.20	-	Combed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
51.09			Yarn of wool or of fine animal hair, put up for retail sale.			
	5109.10	-	Containing 85% or more by weight of wool or of fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5109.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
51.10	5110.00		Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
51.11			Woven fabrics of carded wool or carded fine animal hair			
		-	Containing 85% or more by weight of wool or of fine animal hair :			
	5111.11	--	Of a weight not exceeding 300 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5111.19	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5111.20	-	Other, mixed mainly or solely with man-made filaments	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5111.30	-	Other, mixed mainly or solely with man-made staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5111.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
51.12			Woven fabrics of combed wool or of combed fine animal hair.			
		-	Containing 85% or more by weight of wool or of fine animal hair :			
	5112.11	--	Of a weight not exceeding 200 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5112.19	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5112.20	-	Other, mixed mainly or solely with man-made filaments	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5112.30	-	Other, mixed mainly or solely with man-made staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5112.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
51.13	5113.00		Woven fabrics of coarse animal hair or of horsehair.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

Chapter 52

Cotton

Subheading Note.

- 1.- For the purposes of subheadings 5209.42 and 5211.42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	

52.01	5201.00		Cotton, not carded or combed :			
	5201.00.10	---	Bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5201.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
52.02			Cotton waste (including yarn waste and garnetted stock).			
	5202.10	-	Yarn waste (including thread waste)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other :			
	5202.91	--	Garnetted stock	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5202.99	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
52.03	5203.00		Cotton, carded or combed :			
	5203.00.10	---	Bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5203.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
52.04			Cotton sewing thread, whether or not put up for retail sale.			
		-	Not put up for retail sale :			
	5204.11	--	Containing 85% or more by weight of cotton	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5204.19	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5204.20	-	Put up for retail sale	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
52.05			Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.			
		-	Single yarn, of uncombed fibres :			
	5205.11	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5205.12	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5205.13	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5205.14	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5205.15	--	Measuring less than 125 decitex (exceeding 80 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Single yarn, of combed fibres :			
	5205.21	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5205.22	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5205.23	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5205.24	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5205.26	--	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

5205.27	--	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5205.28	--	Measuring less than 83.33 decitex (exceeding 120 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	-	Multiple (folded) or cabled yarn, of uncombed fibres :			
5205.31	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5205.32	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5205.33	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5205.34	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5205.35	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	-	Multiple (folded) or cabled yarn, of combed fibres :			
5205.41	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5205.42	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5205.43	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	Kg
5205.44	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5205.46	--	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5205.47	--	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5205.48	--	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
52.06			Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.			
		-	Single yarn, of uncombed fibres :			
	5206.11	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5206.12	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5206.13	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5206.14	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5206.15	--	Measuring less than 125 decitex (exceeding 80 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Single yarn, of combed fibres :			
	5206.21	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5206.22	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5206.23	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5206.24	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5206.25	--	Measuring less than 125 decitex (exceeding 80 metric number)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

		-	Multiple (folded) or cabled yarn, of uncombed fibres :			
5206.31	--		Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5206.32	--		Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5206.33	--		Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5206.34	--		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5206.35	--		Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Multiple (folded) or cabled yarn, of combed fibres :			
5206.41	--		Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5206.42	--		Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5206.43	--		Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5206.44	--		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5206.45	--		Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
52.07			Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10	-		Containing 85% or more by weight of cotton	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5207.90	-		Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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52.08			Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².			
		-	Unbleached :			
	5208.11	--	Plain weave, weighing not more than 100 g/m ² :			
	5208.11.20	---	Plain weave, weighing not more than 30 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.11.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.12	--	Plain weave, weighing more than 100 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.13	--	3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.19	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Bleached :			
	5208.21	--	Plain weave, weighing not more than 100 g/m ² :			
	5208.21.10	---	Plain weave, weighing not more than 30 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.21.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.22	--	Plain weave, weighing more than 100 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.23	--	3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.29	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Dyed :			
	5208.31	--	Plain weave, weighing not more than 100 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.32	--	Plain weave, weighing more than 100 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5208.33	--	3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.39	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Of yarns of different colours :			
	5208.41	--	Plain weave, weighing not more than 100 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.42	--	Plain weave, weighing more than 100 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.43	--	3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.49	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Printed :			
	5208.51	--	Plain weave, weighing not more than 100 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.52	--	Plain weave, weighing more than 100 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5208.59	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
52.09			Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².			
		-	Unbleached :			
	5209.11	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5209.12	--	3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5209.19	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Bleached :			
	5209.21	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5209.22	--	3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5209.29	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Dyed :			
	5209.31	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5209.32	--	3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5209.39	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Of yarns of different colours :			
	5209.41	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5209.42	--	Denim	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5209.43	--	Other fabrics of 3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5209.49	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Printed :			
	5209.51	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5209.52	--	3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5209.59	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
52.10			Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².			
		-	Unbleached :			
	5210.11	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5210.19	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Bleached :			
	5210.21	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5210.29	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Dyed :			
	5210.31	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5210.32	--	3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5210.39	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Of yarns of different colours :			
	5210.41	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5210.49	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Printed :			
	5210.51	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5210.59	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
52.11			Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².			
		-	Unbleached :			
	5211.11	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5211.12	--	3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5211.19	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5211.20	-	Bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Dyed :			
	5211.31	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5211.32	--	3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5211.39	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Of yarns of different colours :			
	5211.41	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5211.42	--	Denim	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5211.43	--	Other fabrics of 3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5211.49	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Printed :			
	5211.51	--	Plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5211.52	--	3-thread or 4-thread twill, including cross twill	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5211.59	--	Other fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	52.12		Other woven fabrics of cotton.			
		-	Weighing not more than 200 g/m ² :			
	5212.11	--	Unbleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5212.12	--	Bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5212.13	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5212.14	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5212.15	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Weighing more than 200 g/m ² :			
	5212.21	--	Unbleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5212.22	--	Bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5212.23	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5212.24	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5212.25	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

Chapter 53

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

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock) (+).			
	5301.10	- Flax, raw or retted	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		- Flax, broken, scutched, hackled or otherwise processed, but not spun :			
	5301.21	-- Broken or scutched	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5301.29	-- Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	5301.30	-	Flax tow and waste	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
53.02			True hemp (<i>Cannabis sativa L.</i>) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
	5302.10	-	True hemp, raw or retted	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5302.90	-	Other :			
	5302.90.10	---	Tow and Waste	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5302.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
53.03			Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
	5303.10	-	Jute and other textile bast fibres, raw or retted	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5303.90	-	Other :			
	5303.90.10	---	Tow and Waste	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5303.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
[53.04]						
53.05	5305.00		Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> <i>Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) :			
		---	Raw bristle fibre of coconut (coir) :			
	5305.00.11	----	Twisted		15%	kg

	5305.00.12	----	Not twisted		15%	kg
	5305.00.13	----	Bleached		15%	kg
	5305.00.14	----	Dyed		15%	kg
		---	Raw mattress fibre of coconut (coir) :			
	5305.00.21	----	Mixed with animal hair and not twisted		15%	kg
	5305.00.22	----	Other twisted		15%	kg
	5305.00.23	----	Other not twisted		15%	kg
	5305.00.30	---	Raw mixed fibre of coconut (coir) twisted		15%	kg
		---	Raw omatt fibre of coconut (coir) :			
	5305.00.41	----	Twisted		15%	kg
	5305.00.42	----	Not twisted		15%	kg
	5305.00.50	---	Raw fibre pith of coconut (raw format not processed)		15%	kg
		---	Other raw fibre of coconut (coir) :			
	5305.00.61	----	Twisted		15%	kg
	5305.00.69	----	Other		15%	kg
		---	Of coconut (coir) :			
	5305.00.71	----	Moulded products for use in horticulture		15%	kg
	5305.00.72	----	Tow, noils and waste		15%	kg
	5305.00.79	----	Other		15%	kg
		---	Of abaca :			
	5305.00.81	----	Raw		15%	kg
	5305.00.82	----	Tow, noils and waste	(PK)Free	15%	kg
	5305.00.89	----	Other	(PK)Free	15%	kg
		---	Other :			
	5305.00.91	----	Raw of sisal and other textile fibres of the genus Agava	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5305.00.92	----	Other tow and waste of sisal and other textile fibres of the genus Agava	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5305.00.93	----	Other of sisal and other textile fibres of the genus Agava	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5305.00.94	----	Other tow and waste	(PK)Free	15%	kg
	5305.00.99	----	Other	(PK)Free	15%	kg
53.06			Flax yarn.			
	5306.10	-	Single	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	5306.20	-	Multiple (folded) or cabled	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
53.07			Yarn of jute or of other textile bast fibres of heading 53.03.			
	5307.10	-	Single :			
	5307.10.10	---	Of jute	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5307.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5307.20	-	Multiple (folded) or cabled :			
	5307.20.10	---	Of jute	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5307.20.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
53.08			Yarn of other vegetable textile fibres; paper yarn.			
	5308.10	-	Coir yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5308.20	-	True hemp yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5308.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
53.09			Woven fabrics of flax.			
		-	Containing 85% of more by weight of flax :			
	5309.11	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5309.19	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Containing less than 85% by weight of flax :			

	5309.21	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5309.29	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
53.10			Woven fabrics of jute or of other textile bast fibres of heading 53.03.			
	5310.10	-	Unbleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5310.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
53.11	5311.00		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn :			
	5311.00.10	---	Geo textiles	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5311.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

Chapter 54

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

Notes.

1.- Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

- (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
- (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

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

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

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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HS Hdg.(1)	HS Code(2)		Description(3)	Prof.(4)	Gen.(5)	Unit of Qty.(6)
54.01			Sewing thread of man-made filaments, whether or not put up for retail sale.			
	5401.10	-	Of synthetic filaments	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5401.20	-	Of artificial filaments	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
54.02			Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
		-	High tenacity yarn of nylon or other polyamides , whether or not textured:			
	5402.11	--	Of aramids	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5402.19	--	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5402.20	-	High tenacity yarn of polyesters, whether or not textured	(IN)Free (PK)Free (SF)Free (AP)Free (SG)Free	Free	kg
		-	Textured yarn:			
	5402.31	--	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5402.32	--	Of nylon or other polyamides, measuring per single yarn more than 50 tex	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5402.33	--	Of polyesters	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5402.34	--	Of polypropylene	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5402.39	--	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg

		-	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:			
	5402.44	--	Elastomeric	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5402.45	--	Other, of nylon or other polyamides	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5402.46	--	Other, of polyesters, partially oriented	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5402.47	--	Other, of polyesters	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5402.48	--	Other, of polypropylene	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	5402.49	--	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
		-	Other yarn, single, with a twist exceeding 50 turns per metre :			
	5402.51	--	Of nylon or other polyamides	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5402.52	--	Of polyesters	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5402.53	--	Of polypropylene	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5402.59	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other yarn, multiple (folded) or cabled :			
	5402.61	--	Of nylon or other polyamides	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5402.62	--	Of polyesters	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5402.63	--	Of polypropylene	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5402.69	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

54.03			Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			
	5403.10	-	High tenacity yarn of viscose rayon	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other yarn, single :			
	5403.31	--	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5403.32	--	Of viscose rayon, with a twist exceeding 120 turns per metre	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5403.33	--	Of cellulose acetate	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5403.39	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other yarn, multiple (folded) or cabled :			
	5403.41	--	Of viscose rayon	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5403.42	--	Of cellulose acetate	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5403.49	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
54.04			Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.			
		-	Monofilament :			
	5404.11	--	Elastomeric	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5404.12	--	Other, of polypropylene	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5404.19	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5404.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
54.05	5405.00		Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
54.06	5406.00		Man-made filament yarn (other than sewing thread), put up for retail sale.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
54.07			Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
	5407.10	-	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.20	-	Woven fabrics obtained from strip or the like	(IN)Free (PK)Free (SF)5% or Rs.90/- per kg (SD)4.5% or Rs.82/- per kg	10% or Rs.180/- per kg	kg
	5407.30	-	Fabrics specified in Note 9 to Section XI	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :			
	5407.41	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.42	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.43	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.44	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other woven fabrics, containing 85% or more by weight of textured polyester filaments :			
	5407.51	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	5407.52	--	Dyed	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5407.53	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5407.54	--	Printed	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
		-	Other woven fabrics, containing 85% or more by weight of polyester filaments :			
	5407.61	--	Containing 85% or more by weight of non-textured polyester filaments	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.69	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other woven fabrics, containing 85% or more by weight of synthetic filaments :			
	5407.71	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.72	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.73	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.74	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :			
	5407.81	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.82	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.83	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.84	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

		-	Other woven fabrics:			
	5407.91	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.92	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.93	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5407.94	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
54.08			Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.			
	5408.10	-	Woven fabrics obtained from high tenacity yarn of viscose rayon	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :			
	5408.21	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5408.22	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5408.23	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5408.24	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other woven fabrics :			
	5408.31	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5408.32	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5408.33	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5408.34	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

Chapter 55

Man-made staple fibres

Note.

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

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
- (e) Total measurement of tow more than 20,000 decitex.

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

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
55.01		Synthetic filament tow.			
		- Of nylon or other polyamides :			
	5501.11	-- Of aramids	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5501.19	-- Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5501.20	- Of polyesters	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5501.30	- Acrylic or modacrylic	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5501.40	- Of polypropylene	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5501.90	- Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.02		Artificial filament tow.			
	5502.10	- Of cellulose acetate	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5502.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.03			Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
		-	Of nylon or other polyamides :			
	5503.11	--	Of aramids	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5503.19	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5503.20	-	Of polyesters	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5503.30	-	Acrylic or modacrylic	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5503.40	-	Of polypropylene	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5503.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.04			Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
	5504.10	-	Of viscose rayon	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5504.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.05			Waste (including noils, yarn waste and garnetted stock) of man-made fibres.			
	5505.10	-	Of synthetic fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5505.20	-	Of artificial fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

55.06			Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
	5506.10	-	Of nylon or other polyamides	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5506.20	-	Of polyesters	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5506.30	-	Acrylic or modacrylic	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5506.40	-	Of polypropylene	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5506.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.07	5507.00		Artificial staple fibres, carded, combed or otherwise processed for spinning.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.08			Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
	5508.10	-	Of synthetic staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5508.20	-	Of artificial staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.09			Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			
		-	Containing 85% or more by weight of staple fibres of nylon or other polyamides :			
	5509.11	--	Single yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5509.12	--	Multiple (folded) or cabled yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

		-	Containing 85% or more by weight of polyester staple fibres :			
5509.21	--	Single yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
5509.22	--	Multiple (folded) or cabled yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
		-	Containing 85% or more by weight of acrylic or modacrylic staple fibres :			
5509.31	--	Single yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
5509.32	--	Multiple (folded) or cabled yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
		-	Other yarn, containing 85% or more by weight of synthetic staple fibres :			
5509.41	--	Single yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
5509.42	--	Multiple (folded) or cabled yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
		-	Other yarn, of polyester staple fibres :			
5509.51	--	Mixed mainly or solely with artificial staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
5509.52	--	Mixed mainly or solely with wool or fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
5509.53	--	Mixed mainly or solely with cotton	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
5509.59	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
		-	Other yarn, of acrylic or modacrylic staple fibres :			
5509.61	--	Mixed mainly or solely with wool or fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	
5509.62	--	Mixed mainly or solely with cotton	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg	

	5509.69	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other yarn :			
	5509.91	--	Mixed mainly or solely with wool or fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5509.92	--	Mixed mainly or solely with cotton	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5509.99	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.10			Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.			
		-	Containing 85% or more by weight of artificial staple fibres :			
	5510.11	--	Single yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5510.12	--	Multiple (folded) or cabled yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5510.20	-	Other yarn, mixed mainly or solely with wool or fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5510.30	-	Other yarn, mixed mainly or solely with cotton	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5510.90	-	Other yarn	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.11			Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
	5511.10	-	Of synthetic staple fibres, containing 85% or more by weight of such fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5511.20	-	Of synthetic staple fibres, containing less than 85% by weight of such fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5511.30	-	Of artificial staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

55.12			Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.			
		-	Containing 85% or more by weight of polyester staple fibres :			
5512.11	--		Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5512.19	--		Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Containing 85% or more by weight of acrylic or modacrylic staple fibres :			
5512.21	--		Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5512.29	--		Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other :			
5512.91	--		Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5512.99	--		Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.13			Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².			
		-	Unbleached or bleached :			
5513.11	--		Of polyester staple fibres, plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5513.12	--		3-thread or 4-thread twill, including cross twill, of polyester staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5513.13	--		Other woven fabrics of polyester staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
5513.19	--		Other woven fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

		-	Dyed :			
	5513.21	--	Of polyester staple fibres, plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5513.23	--	Other woven fabrics of polyester staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5513.29	--	Other woven fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Of yarns of different colours :			
	5513.31	--	Of polyester staple fibres, plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5513.39	--	Other woven fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Printed :			
	5513.41	--	Of polyester staple fibres, plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5513.49	--	Other woven fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.14			Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².			
		-	Unbleached or bleached :			
	5514.11	--	Of polyester staple fibres, plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5514.12	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5514.19	--	Other woven fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Dyed :			
	5514.21	--	Of polyester staple fibres, plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5514.22	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5514.23	--	Other woven fabrics of polyester staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5514.29	--	Other woven fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5514.30	-	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Printed :			
	5514.41	--	Of polyester staple fibres, plain weave	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5514.42	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5514.43	--	Other woven fabrics of polyester staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5514.49	--	Other woven fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.15			Other woven fabrics of synthetic staple fibres.			
		-	Of polyester staple fibres :			
	5515.11	--	Mixed mainly or solely with viscose rayon staple fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5515.12	--	Mixed mainly or solely with man-made filaments	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5515.13	--	Mixed mainly or solely with wool or fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5515.19	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Of acrylic or modacrylic staple fibres :			

	5515.21	--	Mixed mainly or solely with man-made filaments	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5515.22	--	Mixed mainly or solely with wool or fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5515.29	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other woven fabrics :			
	5515.91	--	Mixed mainly or solely with man-made filaments	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5515.99	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
55.16			Woven fabrics of artificial staple fibres.			
		-	Containing 85% or more by weight of artificial staple fibres :			
	5516.11	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5516.12	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5516.13	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5516.14	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :			
	5516.21	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5516.22	--	Dyed	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	5516.23	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg

	5516.24	--	Printed	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :			
	5516.31	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5516.32	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5516.33	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5516.34	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :			
	5516.41	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5516.42	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5516.43	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5516.44	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other :			
	5516.91	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5516.92	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5516.93	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5516.94	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

Chapter 56

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

Notes.

- 1.- This Chapter does not cover :
- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
 - (f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.
- 2.- The term “felt” includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
- 3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).
Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.
Headings 56.02 and 56.03 do not, however, cover :
- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
- 4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

HS Hdg.(1)	HS Code(2)		Description(3)		Gen.(5)	Unit of Qty.(6)
56.01			Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
		-	Wadding of textile materials and articles thereof:			
	5601.21	--	Of cotton	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5601.22	--	Of man-made fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5601.29	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5601.30	-	Textile flock and dust and mill neps	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
56.02			Felt, whether or not impregnated, coated, covered or laminated.			
	5602.10	-	Needleloom felt and stitch-bonded fibre fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other felt, not impregnated, coated, covered or laminated :			
	5602.21	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5602.29	--	Of other textile materials	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5602.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
56.03			Nonwovens, whether or not impregnated, coated, covered or laminated.			
		-	Of man-made filaments :			
	5603.11	--	Weighing not more than 25 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5603.12	--	Weighing more than 25 g/m ² but not more than 70 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5603.13	--	Weighing more than 70 g/m ² but not more than 150 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5603.14	--	Weighing more than 150 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other :			
	5603.91	--	Weighing not more than 25 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5603.92	--	Weighing more than 25 g/m ² but not more than 70 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5603.93	--	Weighing more than 70 g/m ² but not more than 150 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5603.94	--	Weighing more than 150 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
56.04			Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.			
	5604.10	-	Rubber thread and cord, textile covered	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5604.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
56.05	5605.00		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
56.06	5606.00		Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
56.07			Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics(+).			
		-	Of sisal or other textile fibres of the genus Agave :			
	5607.21	--	Binder or baler twine		15%	kg
	5607.29	--	Other		Free	kg
		-	Of polyethylene or polypropylene :			
	5607.41	--	Binder or baler twine		15% or Rs.90/- per kg	kg
	5607.49	--	Other :			

	5607.49.10	---	Imported for the manufacture of fishing nets	(PK)Free	10% or Rs 45/- per kg	kg
	5607.49.90	---	Other	(PK)Free	15% or Rs.45/- per kg	kg
	5607.50	-	Of other synthetic fabres :			
	5607.50.10	---	Imported for the manufacture of fishing nets		10% or Rs 45/- per kg	kg
	5607.50.90	---	Other		15% or Rs 225 /- per kg	kg
	5607.90	-	Other :			
	5607.90.10	---	Imported for the manufacture of fishing nets	(PK)Free (SG) Free	Free	kg
	5607.90.20	---	Coir twine	(PK)Free	Free	kg
	5607.90.30	---	Coir rope	(PK)Free	15% or Rs.35/- per kg	kg
	5607.90.40	---	Of jute or of other textile bast fibres of heading 53.03		15% or Rs.60/- per kg	kg
	5607.90.90	---	Other	(PK)Free	15% or Rs.95/- per kg	kg
56.08			Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
		-	Of man-made textile materials :			
	5608.11	--	Made up fishing nets:			
	5608.11.10	---	Of monofilament		10% or Rs.550/- per Kg	kg
	5608.11.90	---	Other		10% or Rs.550/- per Kg	kg
	5608.19	--	Other		15% or Rs.90/- per Kg	kg
	5608.90	-	Other		15% or Rs.110/- per Kg	kg
56.09	5609.00		Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		10% or Rs.45/- per Kg	kg

Chapter 57

Carpets and other textile floor coverings

Notes.

- 1.- For the purposes of this Chapter, the term “carpets and other textile floor coverings” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
- 2.- This Chapter does not cover floor covering underlays.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
57.01			Carpets and other textile floor coverings, knotted, whether or not made up.			
	5701.10	-	Of wool or fine animal hair	(AP)9% or Rs.1,617/-per m ² (IN)Free (PK)Free (SF)5% or Rs.899/-per m ² (SD)4.5% or Rs.809/-per m ²	10% or Rs.1,800/-per m ²	m ²
	5701.90	-	Of other textile materials :			
	5701.90.10	---	Coir carpets and rugs	(AP)7.5% or Rs.248/-per m ² (IN)Free (PK)Free (SF)5% or Rs.166/-per m ² (SD)4.5% or Rs.150/-per m ²	10% or Rs.330/-per m ²	m ² & u
	5701.90.20	---	Jute carpets	(AP)7.5% or Rs.248/-per m ² (IN)Free (PK)Free (SF)5% or Rs.166/-per m ² (SD)4.5% or Rs.150/-per m ²	10% or Rs.330/-per m ²	m ²
	5701.90.90	---	Other	(AP)7.5% or Rs.68/-per m ² (IN)Free (PK)Free (SF)5% or Rs.45/-per m ² (SD)4.5% or Rs.41/-per m ²	10% or Rs.90/-per m ²	m ²

57.02			Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
	5702.10	-	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	(IN)Free (PK)Free (SF)5% or Rs.200/-per m ² (SD)4.5% or Rs.182/-per m ²	10% or Rs.400/- per m ²	m ²
	5702.20	-	Floor coverings of coconut fibres (coir) :			
	5702.20.10	---	Mats and rugs	(IN)Free (PK)Free (SF)5% or Rs.68/-per m ² (SD)4.5% or Rs.61/-per m ²	10% or Rs.135/- per m ²	m ² & u
	5702.20.20	---	Matting	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
	5702.20.90	---	Other	(IN)Free (PK)Free (SF)5% or Rs.68/-per m ² (SD)4.5% or Rs.61/-per m ²	10% or Rs.135/- per m ²	m ²
		-	Other, of pile construction, not made up :			
	5702.31	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% or Rs.1000/-per m ² (SD)4.5% or Rs.909/-per m ²	10% or Rs.2000/- per m ²	m ²
	5702.32	--	Of man-made textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
	5702.39	--	Of other textile materials :			
	5702.39.10	---	Jute carpets	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
	5702.39.90	---	Other	(AP)7.5% or Rs.45/-per m ² (IN)Free (PK)Free	10% or Rs.60/- per m ²	m ²

				(SF)5% or Rs.32/-per m ² (SD)4.5% or Rs.32/-per m ²		
		-	Other, of pile construction, made up :			
	5702.41	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% or Rs.2,376/-per m ² (SD)4.5% or Rs.2,209/-per m ²	10% or Rs.4,750/- per m ²	m ²
	5702.42	--	Of man-made textile materials	(AP)9% or Rs.1,486/-per m ² (IN)Free (PK)Free (SF)5% or Rs.826/-per m ² (SD)4.5% or Rs.750/-per m ²	10% or Rs.1,650/- per m ²	m ²
	5702.49	--	Of other textile materials	(AP)7.5% or Rs.68/-per m ² (IN)Free (PK)Free (SF)5% or Rs.45/-per m ² (SD)4.5% or Rs.41/-per m ²	10% or Rs.90/- per m ²	m ²
	5702.50	-	Other, not of pile construction, not made up :			
	5702.50.10	---	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
	5702.50.20	---	Of man-made textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
	5702.50.90	---	Of other textile materials	(AP)7.5% or Rs.127/-per m ² (IN)Free (PK)Free (SF)5% or Rs.86/-per m ² (SD)4.5% or Rs.82/-per m ²	10% or Rs.170/- per m ²	m ²
		-	Other, not of pile construction, made up :			
	5702.91	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
	5702.92	--	Of man-made textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²

	5702.99	--	Of other textile materials	(AP)7.5% or Rs.248/-per m ² (IN)Free (PK)Free (SF)5% or Rs.166/-per m ² (SD)4.5% or Rs.150/-per m ²	10% or Rs.330/- per m ²	m ²
57.03			Carpets and other textile floor coverings (including turf), tufted, whether or not made up.			
	5703.10	-	Of wool or fine animal hair	(AP)9% or Rs.1,486/-per m ² (IN)Free (PK)Free (SF)5% or Rs.826/-per m ² (SD)4.5% or Rs750/-per m ²	10% or Rs1,650/- per m ²	m ²
		-	Of nylon or other polyamides :			
	5703.21	--	Turf	(IN)Free (PK)Free (SF)5% or Rs.95/-per m ² (SD)4.5% or Rs.91/-per m ²	10% or Rs.190/- per m ²	m ²
	5703.29	--	Other	(IN)Free (PK)Free (SF)5% or Rs.95/-per m ² (SD)4.5% or Rs.91/-per m ²	10% or Rs.190/- per m ²	m ²
		-	Of other man-made textile materials :			
	5703.31	--	Turf	(AP)9% or Rs.164/-per m ² (IN)Free (PK)Free (SF)5% or Rs.90/-per m ² (SD)4.5% or Rs.82/-per m ²	10% or Rs180/- per m ²	m ²
	5703.39	--	Other	(AP)9% or Rs.164/-per m ² (IN)Free (PK)Free (SF)5% or Rs.90/-per m ² (SD)4.5% or Rs.82/-per m ²	10% or Rs180/- per m ²	m ²
	5703.90	-	Of other textile materials :			

	5703.90.10	---	Jute carpets	(AD)9% or Rs.527/-per m ² (IN)Free (PK)Free (SF)5% or Rs.290/-per m ² (SD)4.5% or Rs.264/-per m ²	10% or Rs.580/- per m ²	m ²
	5703.90.90	---	Other	(AD)9% or Rs.54/-per m ² (IN)Free (PK)Free (SF)5% or Rs.32/-per m ² (SD)4.5% or Rs.32/-per m ²	10% or Rs.60/- per m ²	m ²
57.04			Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
	5704.10	-	Tiles, having a maximum surface area of 0.3 m ²	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
	5704.20	-	Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1m ²	(IN)Free (PK)Free (SF)5% or Rs.45/-per m ² (SD)4.5% or Rs.41/-per m ²	10% or Rs.90/- per m ²	m ²
	5704.90	-	Other :			
	5704.90.10	---	Jute carpets	(IN)Free (PK)Free (SF)5% or Rs.45/-per m ² (SD)4.5% or Rs.41/-per m ²	10% or Rs.90/- per m ²	m ²
	5704.90.90	---	Other	(IN)Free (PK)Free (SF)5% or Rs.45/-per m ² (SD)4.5% or Rs.41/-per m ²	10% or Rs.90/- per m ²	m ²
57.05	5705.00		Other carpets and other textile floor coverings, whether or not made up.	(AP)9% or Rs.23/-per m ² (IN)Free (PK)Free (SF)5% or Rs.14/-per m ² (SD)4.5% or Rs.11/-per m ²	10% or Rs.25/- per m ²	m ²

Chapter 58

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

Notes.

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 58.03, “gauze” means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression “narrow woven fabrics” means :
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
- 6.- In heading 58.10, the expression “embroidery” means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
58.01		Woven pile fabrics and chemille fabrics, other than fabrics of heading 58.02 or 58.06.			
	5801.10	- Of wool or fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		- Of cotton :			
	5801.21	-- Uncut weft pile fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5801.22	-- Cut corduroy	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5801.23	-- Other weft pile fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5801.26	-- Chenille fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5801.27	--	Warp pile fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Of man-made fibres :			
	5801.31	--	Uncut weft pile fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5801.32	--	Cut corduroy	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5801.33	--	Other weft pile fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5801.36	--	Chenille fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5801.37	--	Warp pile fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5801.90	-	Of other textile materials	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
58.02			Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.			
	5802.10	-	Terry toweling and similar woven terry fabrics, of cotton	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5802.20	-	Terry toweling and similar woven terry fabrics, of other textile materials	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5802.30	-	Tufted textile fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
58.03	5803.00		Gauze, other than narrow fabrics of heading 58.06.		10% or Rs.330/- per Kg	kg
58.04			Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06.			

	5804.10	-	Tulles and other net fabrics :			
		---	Knotted netting:			
	5804.10.11	----	Of monofilament	(IN)Free (PK)Free (SF) 5% or Rs.220/- per Kg. (SD)5% or Rs. 220/-per Kg	10% or Rs.440/- per Kg	kg
	5804.10.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	5804.10.90	---	Other	(IN)Free (PK)Free (SF) 5% or Rs.101/- per Kg. (SD)4.5% or Rs. 91/-per Kg	10% or Rs.200/- per kg	kg
		-	Mechanically made lace :			
	5804.21	--	Of man-made fibres	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	5804.29	--	Of other textile materials	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5804.30	-	Hand-made lace	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
58.05	5805.00		Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
58.06			Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).			
	5806.10	-	Woven pile fabrics (including terrt towelling and similar terrt fabrics) and chenille fabrics	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5806.20	-	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other woven fabrics :			
	5806.31	--	Of cotton	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5806.32	--	Of man-made fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5806.39	--	Of other textile materials	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5806.40	-	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
58.07			Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
	5807.10	-	Woven	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5807.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
58.08			Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.			
	5808.10	-	Braids in the piece	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5808.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
58.09	5809.00		Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
58.10			Embroidery in the piece, in strips or in motifs.			

	5810.10	-	Embroidery without visible ground	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
		-	Other embroidery :			
	5810.91	--	Of cotton	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5810.92	--	Of man-made fibres	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	5810.99	--	Of other textile materials	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
58.11	5811.00		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg

Chapter 59

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

Notes.

- 1.- Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
- 2.- Heading 59.03 applies to :
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

- (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
- (6) Textile products of heading 58.11;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
- 3.- For the purposes of heading 59.03, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.
- 4.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting). This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
- 5.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means :
- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
(i) Weighing not more than 1,500 g/m²; or
(ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.
- This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.
- 6.- Heading 59.07 does not apply to :
- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).
- 7.- Heading 59.10 does not apply to :
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
- 8.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only :
- (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
- (ii) Bolting cloth;

- (iii) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
	5901.10	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer cover of books or the like	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5901.90	- Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
	5902.10	- Of nylon or other polyamides	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5902.20	- Of polyesters	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5902.90	- Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.			
	5903.10	- With poly(vinyl chloride)			
	5903.10.10	--- Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay-		Rs.17/- per kg	kg

			flat width not exceeding 750 mm whether or not printed			
	5903.10.90	---	Other		10%	kg
	5903.20	-	With polyurethane:			
	5903.20.10	---	Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay-flat width not exceeding 750 mm whether or not printed	(IN)Free (PK)Free (SF)Free	Rs.17/- per kg	kg
	5903.20.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5903.90	-	Other			
	5903.90.10	---	Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay-flat width not exceeding 750 mm whether or not printed	(IN)Free (PK)Free (SF)Free	Rs.17/- per kg	kg
	5903.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
59.04			Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
	5904.10	-	Linoleum	(IN)Free (PK)Free (SF)Free (SG) Free	Free	m ²
	5904.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	m ²
59.05	5905.00		Textile wall coverings.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	m ²
59.06			Rubberised textile fabrics, other than those of heading 59.02.			
	5906.10	-	Adhesive tape of a width not exceeding 20 cm	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other :			
	5906.91	--	Knitted or crocheted	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5906.99	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

59.07	5907.00		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
59.08	5908.00		Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated.	(IN)Free (PK)Free (SF)5% or Rs. 73/- per kg (SD)4.5% or Rs. 70/- per kg	10% or Rs.145/- per kg	kg
59.09	5909.00		Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
59.10	5910.00		Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
59.11			Textile products and articles, for technical uses, specified in Note 8 to this Chapter.			
	5911.10	-	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5911.20	-	Bolting cloth, whether or not made up	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :			
	5911.31	--	Weighing less than 650 g/m ²	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5911.32	--	Weighing 650 g/m ² or more	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	5911.40	-	Filtering or Straining cloth of a kind used in oil presses or the like, including that of human hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	5911.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

Chapter 60

Knitted or crocheted fabrics

Notes.

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

Subheading Note.

- 1.- Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30g/m² and not more than 55g/m², having a mesh size of not less than 20 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
	6001.10	- "Long pile" fabrics	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
		- Looped pile fabrics :			
	6001.21	-- Of cotton	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6001.22	-- Of man-made fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

	6001.29	--	Of other textile materials	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other :			
	6001.91	--	Of cotton	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6001.92	--	Of man-made fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6001.99	--	Of other textile materials	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
60.02			Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
	6002.40	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6002.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
60.03			Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.			
	6003.10	-	Of wool or fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6003.20	-	Of cotton	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6003.30	-	Of synthetic fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6003.40	-	Of artificial fibres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6003.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

60.04			Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
	6004.10	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6004.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
60.05			Warp knit fabrics (including those made on gallon knitting machines), other than those of headings 60.01 to 60.04			
		-	Of cotton :			
	6005.21	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6005.22	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6005.23	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6005.24	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Of synthetic fibres :			
	6005.35	--	Fabrics specified in Subheading Note 1 to this chapter	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6005.36	--	Other, unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6005.37	--	Other, dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6005.38	--	Other, of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6005.39	--	Other, printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Of artificial fibres :			

	6005.41	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6005.42	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6005.43	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6005.44	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6005.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
60.06			Other knitted or crocheted fabrics.			
	6006.10	-	Of wool or fine animal hair	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Of cotton :			
	6006.21	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6006.22	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6006.23	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6006.24	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Of synthetic fibres :			
	6006.31	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6006.32	--	Dyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6006.33	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6006.34	--	Printed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

		-	Of artificial fibres :			
	6006.41	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	6006.42	--	Dyed	(IN)Free (PK)Free (SF)Free (AP) Free (SG)Free	Free	kg
	6006.43	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	6006.44	--	Printed	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	6006.90	-	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

- 1.- This Chapter applies only to made up knitted or crocheted articles.
- 2.- This Chapter does not cover :
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 61.03 and 61.04 :
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

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

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

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

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

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

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

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

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

“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.

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

6.- For the purposes of heading 61.11 :

(a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

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

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

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

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

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

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

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

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

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

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

10.- Articles of this Chapter may be made of metal thread.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.			
	6101.20	- Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6101.30	- Of man-made fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6101.90	- Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.			
	6102.10	- Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6102.20	- Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6102.30	- Of man-made fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6102.90	- Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

61.03			Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	6103.10	-	Suits	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Ensembles :			
	6103.22	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6103.23	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6103.29	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Jackets and blazers :			
	6103.31	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6103.32	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6103.33	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6103.39	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Trousers, bib and brace overalls, breeches and shorts:			
	6103.41	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6103.42	--	Of cotton	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6103.43	--	Of synthetic fibres	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6103.49	--	Of other textile materials	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

61.04			Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
		-	Suits :			
	6104.13	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.19	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Ensembles :			
	6104.22	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.23	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.29	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Jackets and blazers :			
	6104.31	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.32	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.33	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.39	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Dresses :			
	6104.41	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.42	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.43	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.44	--	Of artificial fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6104.49	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Skirts and divided skirts :			
	6104.51	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.52	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.53	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.59	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Trousers, bib and brace overalls, breeches and shorts:			
	6104.61	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.62	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.63	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6104.69	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
61.05			Men's or boys' shirts, knitted or crocheted.			
	6105.10	-	Of cotton	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6105.20	-	Of man-made fibres	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6105.90	-	Of other textile materials	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

61.06			Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
	6106.10	-	Of cotton	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6106.20	-	Of man-made fibres	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6106.90	-	Of other textile materials	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
61.07			Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
		-	Underpants and briefs :			
	6107.11	--	Of cotton	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6107.12	--	Of man-made fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6107.19	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Nightshirts and pyjamas :			
	6107.21	--	Of cotton	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6107.22	--	Of man-made fibres	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6107.29	--	Of other textile materials	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Other :			
	6107.91	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6107.99	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

61.08			Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
		-	Slips and petticoats :			
	6108.11	--	Of man-made fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6108.19	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Briefs and panties :			
	6108.21	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6108.22	--	Of man-made fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6108.29	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Nightdresses and pyjamas :			
	6108.31	--	Of cotton	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6108.32	--	Of man-made fibres	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6108.39	--	Of other textile materials	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Other :			
	6108.91	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6108.92	--	Of man-made fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6108.99	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

61.09			T-shirts, singlets and other vests, knitted or crocheted.			
	6109.10	-	Of cotton	(AP) Free (AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6109.90	-	Of other textile materials	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
61.10			Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted(+).			
		-	Of wool or fine animal hair :			
	6110.11	--	Of wool	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6110.12	--	Of Kashmir (cashmere) goats	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6110.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6110.20	-	Of cotton	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6110.30	-	Of man-made fibres	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6110.90	-	Of other textile materials	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
61.11			Babies' garments and clothing accessories, knitted or crocheted.			
	6111.20	-	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6111.30	-	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg

	6111.90	-	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
61.12			Track suits, ski suits and swimwear, knitted or crocheted.			
		-	Track suits:			
	6112.11	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6112.12	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6112.19	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6112.20	-	Ski suits	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Men's or boys' swimwear :			
	6112.31	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6112.39	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Women's or girls' swimwear :			
	6112.41	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6112.49	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
61.13	6113.00		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
61.14			Other garments, knitted or crocheted.			
	6114.20	-	Of cotton	(AD) Free (IN)Free (PK)Free (SF)5 (SD)4.5%	Free	kg

	6114.30	-	Of man-made fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6114.90	-	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
61.15			Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.			
	6115.10	-	Graduated compression hosiery, (for example, stockings for varicose veins)	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		-	Other Panty hose and tights :			
	6115.21	--	Of synthetic fibres, measuring per single yarn less than 67 decitex	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6115.22	--	Of synthetic fibres, measuring per single yarn 67 decitex or more	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6115.29	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6115.30	-	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		-	Other :			
	6115.94	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6115.95	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6115.96	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6115.99	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
61.16			Gloves, mittens and mitts, knitted or crocheted.			

	6116.10	-	Impregnated, coated, covered or laminated with plastics or rubber	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		-	Other :			
	6116.91	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6116.92	--	Of cotton	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6116.93	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6116.99	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
61.17			Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
	6117.10	-	Shawls, scarves, mufflers, mantillas, veils and the like	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6117.80	-	Other accessories :			
	6117.80.10	-- -	Knee and ankle guards	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6117.80.20	-- -	Ties, bow ties and cravats	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6117.80.90	-- -	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	6117.90	-	Parts	(IN)Free (PK)Free (SF)Free	10%	kg

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

- 1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover :

- (a) Worn clothing or other worn articles of heading 63.09; or
- (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04 :

- (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

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

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

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

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

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

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

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

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

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

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

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

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

4.- Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.

5.- For the purposes of heading 62.09 :

- (a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
- 6.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
- 7.- For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (crosscountry or alpine). They consist either of :
- (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
- 8.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
- 9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.
- Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
- 10.- Articles of this Chapter may be made of metal thread.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.			
	6201.20	- Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6201.30	- Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6201.40	-	Of man-made fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6201.90	-	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
62.02			Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.			
	6202.20		Of wool or fine animal hair	(IN)Free (PK)Free (SF) 5% (SD)4.5%	Free	u
	6202.30		Of cotton	(IN)Free (PK)Free (SF) 5% (SD)4.5%	Free	u
	6202.40		Of man-made fibres	(IN)Free (PK)Free (SF) 5% (SD)4.5%	Free	u
	6202.90		Of other textile materials	(IN)Free (PK)Free (SF) 5% (SD)4.5%	Free	u
62.03			Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
		-	Suits :			
	6203.11	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.12	--	Of synthetic fibres:			
		---	Woven by Handloom:			
	6203.12.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.12.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.12.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.12.90	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6203.19	--	Of other textile materials:			
		---	Woven by Handloom:			
	6203.19.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.19.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.19.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.19.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Ensembles :			
	6203.22	--	Of cotton:			
		---	Woven by Handloom:			
	6203.22.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.22.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.22.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.22.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.23	--	Of synthetic fibres:			
		---	Woven by Handloom:			
	6203.23.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.23.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.23.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.23.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.29	--	Of other textile materials:			
		---	Woven by Handloom:			
	6203.29.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6203.29.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.29.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.29.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Jackets and blazers :			
	6203.31	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.32	--	Of cotton:			
		---	Woven by Handloom:			
	6203.32.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.32.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.32.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.32.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.33	--	Of synthetic fibres:			
		---	Woven by Handloom:			
	6203.33.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.33.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.33.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.33.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6203.39	--	Of other textile materials:			
		---	Woven by Handloom:			
	6203.39.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.39.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.39.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.39.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Trousers, bib and brace overalls, breeches and shorts :			
	6203.41	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.42	--	Of cotton:			
		---	Woven by Handloom:			
	6203.42.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.42.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.42.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.42.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.43	--	Of synthetic fibres:			
		---	Woven by Handloom:			
	6203.43.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.43.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6203.43.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.43.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.49	--	Of other textile materials:			
		---	Woven by Handloom:			
	6203.49.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.49.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.49.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6203.49.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
62.04			Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
		-	Suits :			
	6204.11	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.12	--	Of cotton:			
		---	Woven by Handloom:			
	6204.12.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.12.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.12.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.12.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6204.13	--	Of synthetic fibres:			
		---	Woven by Handloom:			
	6204.13.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.13.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.13.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.13.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.19	--	Of other textile materials:			
		---	Woven by Handloom:			
	6204.19.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.19.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.19.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.19.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Ensembles :			
	6204.21	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.22	--	Of cotton:			
		---	Woven by Handloom:			
	6204.22.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.22.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.22.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.22.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.23	--	Of synthetic fibres:			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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		---	Woven by Handloom:			
	6204.23.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.23.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.23.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.23.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.29	--	Of other textile materials:			
		---	Woven by Handloom:			
	6204.29.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.29.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.29.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.29.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Jackets and blazers :			
	6204.31	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF) Free (SD)4.5%	Free	u
	6204.32	--	Of cotton:			
		---	Woven by Handloom:			
	6204.32.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.32.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.32.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.32.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6204.33	--	Of synthetic fibres:			
		---	Woven by Handloom:			
	6204.33.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.33.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.33.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.33.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.39	--	Of other textile materials:			
		---	Woven by Handloom:			
	6204.39.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.39.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.39.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.39.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Dresses :			
	6204.41	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.42	--	Of cotton:			
		---	Woven by Handloom:			
	6204.42.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.42.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.42.20	---	Other, printed by batik process	(IN)Free	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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				(PK)Free (SF)5% (SD)4.5%		
	6204.42.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.43	--	Of synthetic fibres			
		---	Woven by Handloom:			
	6204.43.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.43.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.43.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.43.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.44	--	Of artificial fibres			
		---	Woven by Handloom:			
	6204.44.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.44.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.44.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.44.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.49	--	Of other textile materials			
		---	Woven by Handloom:			
	6204.49.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.49.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.49.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.49.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

		-	Skirts and divided skirts :			
6204.51	--		Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.52	--		Of cotton:			
		---	Woven by Handloom:			
6204.52.11	----		Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.52.19	----		Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.52.20	---		Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.52.90	---		Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.53	--		Of synthetic fibres:			
		---	Woven by Handloom:			
6204.53.11	----		Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.53.19	----		Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.53.20	---		Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.53.90	---		Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.59	--		Of other textile materials:			
		---	Woven by Handloom:			
6204.59.11	----		Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.59.19	----		Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.59.20	---		Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.59.90	---		Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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		-	Trousers, bib and brace overalls, breeches and shorts :			
6204.61	--		Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.62	--		Of cotton:			
		---	Woven by Handloom:			
6204.62.11	----		Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.62.19	----		Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.62.20	---		Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.62.90	---		Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.63	--		Of synthetic fibres:			
		---	Woven by Handloom:			
6204.63.11	----		Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.63.19	----		Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.63.20	---		Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.63.90	---		Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.69	--		Of other textile materials:			
		---	Woven by Handloom:			
6204.69.11	----		Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
6204.69.19	----		Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6204.69.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6204.69.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
62.05			Men's or boys' shirts.			
	6205.20	-	Of cotton:			
		---	Woven by Handloom:			
	6205.20.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6205.20.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6205.20.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6205.20.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6205.30	-	Of man-made fibres:			
		---	Woven by Handloom:			
	6205.30.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6205.30.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6205.30.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6205.30.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6205.90	-	Of other textile materials :			
		---	Woven by Handloom:			
	6205.90.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6205.90.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6205.90.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6205.90.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
62.06			Women's or girls' blouses, shirts and shirt-blouses.			
	6206.10	-	Of silk or silk waste:			
		---	Woven by Handloom:			
	6206.10.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.10.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.10.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.20	-	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.30	-	Of cotton:			
		---	Woven by Handloom:			
	6206.30.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.30.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.30.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.30.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6206.40	-	Of man-made fibres:			
		---	Woven by Handloom:			
	6206.40.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.40.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.40.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.40.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.90	-	Of other textile materials:			
		---	Woven by Handloom:			
	6206.90.11	----	Printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.90.19	----	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.90.20	---	Other, printed by batik process	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6206.90.90	---	Other	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
62.07			Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
		-	Underpants and briefs :			
	6207.11	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6207.19	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Nightshirts and pyjamas :			
	6207.21	--	Of cotton:			
		---	Woven by Handloom:			
	6207.21.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	6207.21.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6207.21.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6207.21.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6207.22	--	Of man-made fibres:			
		---	Woven by Handloom:			
	6207.22.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6207.22.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6207.22.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6207.22.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6207.29	--	Of other textile materials:			
		---	Woven by Handloom:			
	6207.29.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6207.29.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6207.29.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6207.29.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Other :			
	6207.91	--	Of cotton:			
		---	Woven by Handloom:			
	6207.91.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6207.91.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg

	6207.91.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6207.91.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6207.99	--	Of other textile materials:			
		---	Woven by Handloom:			
	6207.99.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6207.99.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6207.99.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6207.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
62.08			Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.			
		-	Slips and petticoats :			
	6208.11	--	Of man-made fibres:			
		---	Woven by Handloom:			
	6208.11.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.11.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.11.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.11.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.19	--	Of other textile materials:			
		---	Woven by Handloom:			
	6208.19.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.19.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	6208.19.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.19.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Night dresses and pyjamas :			
	6208.21	--	Of cotton:			
		---	Woven by Handloom:			
	6208.21.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.21.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.21.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.21.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.22	--	Of man-made fibres:			
		---	Woven by Handloom:			
	6208.22.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.22.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.22.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.22.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.29	--	Of other textile materials:			
		---	Woven by Handloom:			
	6208.29.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.29.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6208.29.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6208.29.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Other :			
	6208.91	--	Of cotton:			
		---	Woven by Handloom:			
	6208.91.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6208.91.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6208.91.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6208.91.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6208.92	--	Of man-made fibres:			
		---	Woven by Handloom:			
	6208.92.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6208.92.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6208.92.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6208.92.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6208.99	--	Of other textile materials:			
		---	Woven by Handloom:			
	6208.99.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6208.99.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6208.99.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6208.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg

62.09			Babies' garments and clothing accessories.			
	6209.20	-	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6209.30	-	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6209.90	-	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
62.10			Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07.			
	6210.10	-	Of fabrics of heading 56.02 or 56.03	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6210.20	-	Other garments, of the type described in heading 62.01	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6210.30	-	Other garments, of the type described in heading 62.02	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6210.40	-	Other men's or boys' garments	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6210.50	-	Other women's or girls' garments	(AD) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
62.11			Track suits, ski suits and swimwear; other garments.			
		-	Swimwear :			
	6211.11	--	Men's or boys'	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6211.12	--	Women's or girls'	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6211.20	-	Ski suits	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Other garments, men's or boys' :			
	6211.32	--	Of cotton:			
		---	Woven by Handloom:			
	6211.32.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.32.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.32.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.32.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.33	--	Of man-made fibres:			
		---	Woven by Handloom:			
	6211.33.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.33.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.33.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.33.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.39	--	Of other textile materials:			
		---	Woven by Handloom:			
	6211.39.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.39.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.39.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.39.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		-	Other garments, women's or girls' :			

	6211.42	--	Of cotton :			
		---	Woven by Handloom:			
	6211.42.11	----	Saree, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.42.12	----	Other, saree	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.42.13	----	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.42.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		---	Other:			
	6211.42.91	----	Saree, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.42.92	----	Other, saree	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.42.93	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.42.99	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.43	--	Of man-made fibres :			
		---	Woven by Handloom:			
	6211.43.11	----	Saree, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.43.12	----	Other, saree	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.43.13	----	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.43.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		---	Other:			
	6211.43.91	----	Saree, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.43.92	----	Other, saree	(IN)Free	Free	kg

				(PK)Free (SF)5% (SD)4.5%		
	6211.43.93	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.43.99	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.49	--	Of other textile materials :			
		---	Woven by Handloom:			
	6211.49.11	----	Saree, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.49.12	----	Other, saree	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.49.13	----	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.49.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		---	Other:			
	6211.49.91	----	Saree, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.49.92	----	Other, saree	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.49.93	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6211.49.99	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
62.12			Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
	6212.10	-	Brassieres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6212.20	-	Girdles and panty-girdles	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg

	6212.30	-	Corselettes	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6212.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
62.13			Handkerchiefs.			
	6213.20	-	Of cotton:			
		---	Woven by Handloom:			
	6213.20.11	----	Printed by batik process	(AP)Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6213.20.19	----	Other	(AP)Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6213.20.20	---	Other, printed by batik process	(AP)Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6213.20.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6213.90	-	Of other textile materials:			
		---	Woven by Handloom:			
	6213.90.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6213.90.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6213.90.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6213.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
62.14			Shawls, scarves, mufflers, mantillas, veils and the like.			
	6214.10	-	Of silk or silk waste:			
		---	Woven by Handloom:			

	6214.10.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.10.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.10.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.20	-	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.30	-	Of synthetic fibres:			
		---	Woven by Handloom:			
	6214.30.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.30.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.30.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.30.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.40	-	Of artificial fibres:			
		---	Woven by Handloom:			
	6214.40.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.40.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.40.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.40.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.90	-	Of other textile materials:			
		---	Woven by Handloom:			
	6214.90.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	6214.90.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.90.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6214.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
62.15			Ties, bow ties and cravats.			
	6215.10	-	Of silk or silk waste	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	6215.20	-	Of man-made fibres	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	6215.90	-	Of other textile materials	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
62.16	6216.00		Gloves, mittens and mitts.	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
62.17			Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.			
	6217.10	-	Accessories	(IN)Free (PK)Free (SF)Free (SG) Free	10%	kg
	6217.90	-	Parts	(IN)Free (PK)Free (SF)Free (SG) Free	10%	kg

Chapter 63

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

Notes.

- 1.- Sub-Chapter I applies only to made up articles, of any textile fabric.
- 2.- Sub-Chapter I does not cover :
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
- 3.- Heading 63.09 applies only to the following goods :
 - (a) Articles of textile materials :
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.

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

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note:

1. Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
			I.- OTHER MADE UP TEXTILE ARTICLES			
63.01			Blankets and travelling rugs.			
	6301.10	-	Electric blankets	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	6301.20	-	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6301.30	-	Blankets (other than electric blankets) and travelling rugs, of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6301.40	-	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6301.90	-	Other blankets and travelling rugs	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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63.02			Bed linen, table linen, toilet linen and kitchen linen.			
	6302.10	-	Bed linen, knitted or crocheted	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		-	Other bed linen, printed :			
	6302.21	--	Of cotton:			
		---	Woven by Handloom:			
	6302.21.11	----	Printed by batik process	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.21.19	----	Other	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.21.20	---	Other, printed by batik process	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.21.90	---	Other	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.22	--	Of man-made fibres:			
		---	Woven by Handloom:			
	6302.22.11	----	Printed by batik process	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.22.19	----	Other	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.22.20	---	Other, printed by batik process	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.22.90	---	Other	(AD) Free (BN) Free (IN)Free (PK)Free	Free	kg

				(SF)5% (SD)4.5%		
6302.29	--		Of other textile materials:			
		---	Woven by Handloom:			
6302.29.11	----		Printed by batik process	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
6302.29.19	----		Other	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
6302.29.20	---		Other, printed by batik process	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
6302.29.90	---		Other	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		-	Other bed linen :			
6302.31	--		Of cotton:			
6302.31.10	---		Woven by Handloom	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
6302.31.90	---		Other	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
6302.32	--		Of man-made fibres:			
6302.32.10	---		Woven by Handloom	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
6302.32.90	---		Other	(AD) Free (BN) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
6302.39	--		Of other textile materials:			
6302.39.10	---		Woven by Handloom	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	6302.39.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.40	-	Table linen, knitted or crocheted	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		-	Other table linen :			
	6302.51	--	Of cotton:			
		---	Woven by Handloom:			
	6302.51.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.51.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.51.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.51.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.53	--	Of man-made fibres:			
		---	Woven by Handloom:			
	6302.53.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.53.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.53.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.53.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.59	--	Of other textile materials:			
		---	Woven by Handloom:			
	6302.59.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.59.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.59.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.59.90	---	Other	(IN)Free	Free	kg

				(PK)Free (SF)5% (SD)4.5%		
6302.60	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:				
6302.60.10	---	Woven by Handloom	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg	
6302.60.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg	
	-	Other :				
6302.91	--	Of cotton:				
	---	Woven by Handloom:				
6302.91.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg	
6302.91.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg	
6302.91.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg	
6302.91.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg	
6302.93	--	Of man-made fibres:				
	---	Woven by Handloom:				
6302.93.11	----	Printed by batik process	(IN)Free (PK)Free (SF) 5% (SD)4.5%	Free	kg	
6302.93.19	----	Other	(IN)Free (PK)Free (SF) 5% (SD)4.5%	Free	kg	
6302.93.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF) 5% (SD)4.5%	Free	kg	
6302.93.90	---	Other	(IN)Free (PK)Free (SF) 5% (SD)4.5%	Free	kg	
6302.99	--	Of other textile materials:				
	---	Woven by Handloom:				
6302.99.11	----	Printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg	
6302.99.19	----	Other	(IN)Free	Free	kg	

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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				(PK)Free (SF)5% (SD)4.5%		
	6302.99.20	---	Other, printed by batik process	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6302.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
63.03			Curtains (including drapes) and interior blinds; curtain or bed valances.			
		-	Knitted or crocheted :			
	6303.12	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6303.19	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		-	Other :			
	6303.91	--	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6303.92	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	6303.99	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
63.04			Other furnishing articles, excluding those of heading 94.04.			
		-	Bedspreads :			
	6304.11	--	Knitted or crocheted	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	6304.19	--	Other:			
	6304.19.10	---	Woven by Handloom	(AP) Free (IN)Free (PK)Free (SF)5%	Free	kg

				(SD)4.5%		
	6304.19.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6304.20	-	Bed nets specified in Subheading Note 1 to this Chapter	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		-	Other :			
	6304.91	--	Knitted or crocheted	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6304.92	--	Not knitted or crocheted, of cotton:			
	6304.92.10	---	Woven by Handloom	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6304.92.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6304.93	--	Not knitted or crocheted, of synthetic fibres:			
	6304.93.10	---	Woven by Handloom	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6304.93.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6304.99	--	Not knitted or crocheted, of other textile materials:			
	6304.99.10	---	Woven by Handloom	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6304.99.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
63.05			Sacks and bags, of a kind used for the packing of goods.			

	6305.10	-	Of jute or of other textile bast fibres of heading 53.03:			
	6305.10.10	---	Jute bags not knitted or crocheted	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6305.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6305.20	-	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
		-	Of man-made textile materials :			
	6305.32	--	Flexible intermediate bulk containers	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	6305.33	--	Other, of polyethylene or polypropylene strip or the like	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6305.39	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6305.90	-	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
63.06			Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.			
		-	Tarpaulins, awnings and sunblinds :			
	6306.12	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6306.19	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		-	Tents (including temporary canopies and similar articles) :			
	6306.22	--	Of synthetic fibres	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6306.29	--	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg

	6306.30	-	Sails	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6306.40	-	Pneumatic mattresses	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6306.90	-	Other :	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
63.07			Other made up articles, including dress patterns.			
	6307.10	-	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6307.20	-	Life-jackets and life-belts	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6307.90	-	Other			
	6307.90.10	---	Face - masks	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6307.90.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
			II.- SETS			
63.08	6308.00		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
			III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
63.09	6309.00		Worn clothing and other worn articles:			
	6309.00.10	---	Blankets	(IN)Free (PK)Free	Free	kg

				(SF)5% (SD)4.5%		
	6309.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	Free	kg
63.10			Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.			
	6310.10	-	Sorted :			
	6310.10.10	---	Used	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6310.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6310.90	-	Other :			
	6310.90.10	---	Used	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6310.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg

Section XII

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

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover :

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
- (c) Worn footwear of heading 63.09;
- (d) Articles of asbestos (heading 68.12);

- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
- (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
- 2.- For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
- 3.- For the purposes of this Chapter :
- (a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.
- 4.- Subject to Note 3 to this Chapter :
- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

- 1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “sports footwear” applies only to :
- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
64.01			Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
	6401.10	-	Footwear incorporating a protective metal toe-cap		Free	2u
		-	Other footwear :			
	6401.92	--	Covering the ankle but not covering the knee		Free	2u
	6401.99	--	Other		Free	2u
64.02			Other footwear with outer soles and uppers of rubber or plastics.			

		-	Sports footwear :			
	6402.12	--	Ski-boots, cross-country ski footwear and snowboard boots	(SF)Free (SD)Free	Free	2u
	6402.19	--	Other:			
	6402.19.10	---	Football shoes and rugby shoes	(SF)Free (SD)Free (SG) Free	Free	2u
	6402.19.19	---	Other	(SF)Free (SD)Free	Free	2u
	6402.20	-	Footwear with upper straps or thongs assembled to the sole by means of plugs		Free	2u
		-	Other footwear :			
	6402.91	--	Covering the ankle		15%	2u
	6402.99	--	Other		15%	2u
64.03			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
		-	Sports footwear :			
	6403.12	--	Ski-boots, cross-country ski footwear and snowboard boots	(SF)Free (SD)Free	Free	2u
	6403.19	--	Other:			
	6403.19.10	---	Football shoes, rugby shoes	(SF)Free (SD)Free (SG) Free	Free	2u
	6403.19.19	---	Other	(SF)Free (SD)Free	Free	2u
	6403.20	-	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe		Free	2u
	6403.40	-	Other footwear, incorporating a protective metal toe-cap		15%	2u
		-	Other footwear with outer soles of leather :			
	6403.51	--	Covering the ankle		15%	2u
	6403.59	--	Other		15%	2u
		-	Other footwear :			
	6403.91	--	Covering the ankle		15%	2u

	6403.99	--	Other		15%	2u
64.04			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
		-	Footwear with outer soles of rubber or plastics :			
	6404.11	--	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	(SF)Free (SD)Free	15%	2u
	6404.19	--	Other		15%	2u
	6404.20	-	Footwear with outer soles of leather or composition leather		15%	2u
64.05			Other footwear.			
	6405.10	-	With uppers of leather or composition leather		15%	2u
	6405.20	-	With uppers of textile materials		15%	2u
	6405.90	-	Other		15%	2u
64.06			Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
	6406.10	-	Uppers and parts thereof, other than stiffeners		15%	kg
	6406.20	-	Outer soles and heels, of rubber or plastics :			
	6406.20.10	---	Heels	(PK)Free (SF)5% (SD)4.5%	15%	kg
	6406.20.90	---	Other	(PK)Free (SF)5% or Rs.23/- per pair (SD)5% or Rs.23/- per pair	10% or Rs.45/- per pair	kg
	6406.90	-	Other :			
	6406.90.10	---	Of wood	(PK)Free	15%	Kg
		---	Of Other Materials:			

	6406.90.91	----	Uppers attached to inner soles	(PK)Free (SF)5% or Rs.23/- per pair (SD)5%or Rs.23/- per pair	10% or Rs. 45/- per pair	Kg
	6406.90.99	----	Other	(PK)Free (SF)5% (SD)4.5%	15%	Kg

Chapter 65

Headgear and parts thereof

Notes.

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

HS Hdg.(1)	HS Code(2)		Description(3)		Gen.(5)	Unit of Qty.(6)
65.01	6501.00		Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
65.02	6502.00		Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
[65.03]						
65.04	6504.00		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
65.05	6505.00		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.			
	6505.00.10	---	Hair – nets of any material, whether or not lined or trimmed	(IN)Free (PK)Free (SF)5% (SD) 5%	15%	kg

				(AP) 11.25%		
	6505.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD) 5%	15%	kg
65.06			Other headgear, whether or not lined or trimmed.			
	6506.10	-	Safety headgear:			
	6506.10.10	---	Basic safety helmets for worksites, mines and similar locations	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	6506.10.20		Safety helmets of the kind worn by motor - cycle riders and covering the back of the head down to the base of the wearer's skull, (excluding those of the four National Sub divisions below), neither having a chin -guard protruding from the head cover, nor having provision for attaching such a chin guard,with or without a visor but not having a coated or tinted visor that obstructs identification of the wearer, imported subject to SLS- 517 standard.	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	6506.10.30	---	Special safety helmets of the kind worn during motor vehicle/motor cycle racing or sporting events,or for special purposes such as security activities, imported subject to SLS -517 (Category - A) standard and prior Import Control approval	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	6506.10.40	---	Sporting safety helmets (elongated helmets) of the kind worn push-bicycle racing events, imported subject to prior Import Control approval	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	6506.10.50	---	Half helmets (not covering the back of the skull) of the kind worn by motorcyclists, imported subject to prior Import Control approval	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	6506.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
		-	Other :			
	6506.91	--	Of rubber or of plastics :			
	6506.91.10	---	Bathing caps	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6506.91.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6506.99	--	Of other materials :			
	6506.99.10	---	Bathing caps	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6506.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

65.07	6507.00		Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
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Chapter 66

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

Notes.

1.- This Chapter does not cover :

- (a) Measure walking-sticks or the like (heading 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

HS Hdg.(1)	HS Code(2)		Description(3)		Gen.(5)	Unit of Qty.(6)
66.01			Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) (+).			
	6601.10	-	Garden or similar umbrellas		15%	u
		-	Other :			
	6601.91	--	Having a telescopic shaft		15%	u
	6601.99	--	Other		15%	u
66.02	6602.00		Walking-sticks, seat-sticks, whips, riding-crops and the like :			
	6602.00.10	-- -	White canes for the blind	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	6602.00.90	-- -	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	u
66.03			Parts, trimmings and accessories of articles of heading 66.01 or 66.02.			

	6603.20	-	Umbrella frames, including frames mounted on shafts (sticks)	(IN)Free (PK)Free (SF)5% (SD)4.5%	15% kg
	6603.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15% kg

Chapter 67

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

Notes.

- 1.- This Chapter does not cover :
- Straining cloth of human hair (heading 59.11);
 - Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - Footwear (Chapter 64);
 - Headgear or hair-nets (Chapter 65);
 - Toys, sports requisites or carnival articles (Chapter 95); or
 - Feather dusters, powder-puffs or hair sieves (Chapter 96).
- 2.- Heading 67.01 does not cover :
- Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
- 3.- Heading 67.02 does not cover :
- Articles of glass (Chapter 70); or
 - Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
67.01	6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	(AP)11.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
	6702.10	- Of plastics	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

	6702.90	-	Of other materials	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
67.03	6703.00		Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	(AP)11.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
67.04			Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.			
		-	Of synthetic textile materials :			
	6704.11	--	Complete wigs	(AP)11.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6704.19	--	Other	(AP)11.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6704.20	-	Of human hair	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6704.90	-	Of other materials	(AP)11.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

Section XIII

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

Chapter 68

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

Notes.

1.- This Chapter does not cover :

- (a) Goods of Chapter 25;

- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils) , heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
68.01	6801.00	Setts, curbstones and flagstones, of natural stone (except slate).		15%	kg
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
	6802.10	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder		15%	kg
		Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :			
	6802.21	Marble, travertine and alabaster		15%	kg
	6802.23	Granite	(GT) Free	Free	kg
	6802.29	Other stone	(GT)13%	15%	kg
		Other :			

	6802.91	--	Marble, travertine and alabaster			
	6802.91.10	---	Unpolished marble slabs, merely cut, with epoxy application on one side and glass fibre netting on the other side	(SG) Free	Free	kg
	6802.91.90	---	Other		15%	kg
	6802.92	--	Other calcareous stone	(GT)13%	15%	kg
	6802.93	--	Granite	(GT)13%	15%	kg
	6802.99	--	Other Stone :			
	6802.99.10	---	Balls for crushing mills		15%	kg
	6802.99.90	---	Other	(GT)13%	15%	kg
68.03	6803.00		Worked slate and articles of slate or of agglomerated slate.		15%	kg
68.04			Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials .			
	6804.10	-	Millstones and grindstones for milling, grinding or pulping	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Other millstones, grindstones, grinding wheels and the like :			
	6804.21	--	Of agglomerated synthetic or natural diamond	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6804.22	--	Of other agglomerated abrasives or of ceramics	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6804.23	--	Of natural stone	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6804.30	-	Hand sharpening or polishing stones	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
68.05			Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
	6805.10	-	On a base of woven textile fabric only	(SF)5% (SD)5%	15%	kg

	6805.20	-	On a base of paper or paperboard only	(SF)5% (SD)5%	15%	kg
	6805.30	-	On a base of other materials	(SF)5% (SD)5%	15%	kg
68.06			Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 of Chapter 69.			
	6806.10	-	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls :			
	6806.10.10	---	Ceramic fibre waste	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6806.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6806.20	-	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter mixtures thereof)	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP)11.25%	15%	kg
	6806.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
68.07			Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).			
	6807.10	-	In rolls	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6807.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP)11.25%	15%	kg
68.08	6808.00		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
68.09			Articles of plaster or of compositions based on plaster.			

		-	Boards, sheets, panels, tiles and similar articles, not ornamented :			
	6809.11	--	Faced or reinforced with paper or paperboard only :			
	6809.11.10	---	Waste gypsum wallboard or plaster boading arising from the demolishing of building	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6809.11.20	---	Gypsum plaster board, both sides with un worked paper or paper board	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6809.11.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6809.19	--	Other :			
	6809.19.10	---	Waste gypsum wallboard or laster board arising from the demolishing of building	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6809.19.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6809.90	-	Other articles	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
68.10			Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
		-	Tiles, flagstones, bricks and similar articles :			
	6810.11	--	Building blocks and bricks :			
	6810.11.10	---	Concrete cement blocks encasing industrial waste sludge	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6810.11.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6810.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Other articles :			
	6810.91	--	Prefabricated structural components for building or civil engineering	(IN)Free (PK)Free (SF)5% (SD)5% (AP)11.25%	15%	kg
	6810.99	--	Other :			
	6810.99.10	---	Concrete cement blocks encasing industrial waste sludge	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

	6810.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
68.11			Articles of asbestos-cement, of cellulose fibre-cement or the like.			
	6811.40	-	Containing asbestos :			
	6811.40.10	---	Corrugated sheets		15%	kg
	6811.40.20	---	Other sheets, panels, tiles and similar articles		15%	kg
	6811.40.30	---	Tubes, pipes and tube or pipe fittings	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6811.40.40	---	Packing washers and joints	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6811.40.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Not containing asbestos :			
	6811.81	--	Corrugated sheets	(IN)Free (SD)5%	15%	kg
	6811.82	--	Other sheets, panels, tiles and similar articles	(IN)Free (SF)7.5% (SD)5%	15%	kg
	6811.89	--	Other articles :			
	6811.89.10	---	Packing washers and joints	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6811.89.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
68.12			Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.			
	6812.80	-	Of crocidolite	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP)11.25%	15%	kg
		-	Other :			
	6812.91	--	Clothing, clothing accessories, footwear and headgear	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP)11.25%	15%	kg
	6812.99	--	Other	(IN)Free	15%	kg

				(PK)Free (SF)5% (SD)4.5%		
68.13			Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
	6813.20	-	Containing asbestos	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Not containing asbestos :			
	6813.81	--	Brake linings and pads	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6813.89	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
68.14			Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.			
	6814.10	-	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	(IN)Free (PK)Free (SF)5% (SD)5% (AP)11.25%	15%	kg
	6814.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)5% (AP)11.25%	15%	kg
68.15			Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
		-	Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :			
	6815.11	--	Carbon fibres	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6815.12	--	Fabrics of carbon fibres	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

	6815.13	--	Other articles of carbon fibres	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6815.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6815.20	-	Articles of peat	(IN)Free (PK)Free (SF)5% (SD)5% (AP)11.25%	15%	kg
		-	Other articles :			
	6815.91	--	Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	(IN)Free (PK)Free (SF)5% (SD)5% (AP)11.25%	15%	kg
	6815.99	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

Chapter 69

Ceramic products

Notes.

- 1.- This Chapter applies only to ceramic products which have been fired after shaping:
- Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;
 - Articles heated to temperatures less than 800°C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
 - Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.
- 2.- This Chapter does not cover :
- Products of heading 28.44;
 - Articles of heading 68.04;
 - Articles of Chapter 71 (for example, imitation jewellery);
 - Cermets of heading 81.13;
 - Articles of Chapter 82;
 - Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - Artificial teeth (heading 90.21);
 - Articles of Chapter 91 (for example, clocks and clock cases);
 - Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
 - Articles of Chapter 95 (for example, toys, games and sports requisites);
 - Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - Articles of Chapter 97 (for example, works of art).

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	

			I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
69.01	6901.00		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.			
	6901.00.10	---	Magnesite and magnesite chrome bricks	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6901.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5% (AP)11.25%	15%	kg
69.02			Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths .			
	6902.10	-	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, or expressed as MgO, CaO or Cr2O3 :			
	6902.10.10	---	Magnesite and magnesite chrome bricks	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6902.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6902.20	-	Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6902.90	-	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
69.03			Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.			

	6903.10	-	Containing, by weight, more than 50% of free carbon			
	6903.10.10	---	Crucibles	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6903.10.90	---	Other	(AP)11.25% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6903.20	-	Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂) :			
	6903.20.10	---	Crucibles	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6903.20.90	---	Other	(AP)11.25% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6903.90	-	Other :			
	6903.90.10	---	Crucibles	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6903.90.90	---	Other	(AP)11.25% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
			II.- OTHER CERAMIC PRODUCTS			
69.04			Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
	6904.10	-	Building bricks		15%	1000 u
	6904.90	-	Other		15%	kg
69.05			Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			
	6905.10	-	Roofing tiles	(IN)Free (PK)Free	15%	kg
	6905.90	-	Other	(IN)Free (PK)Free	15%	kg

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69.06	6906.00		Ceramic pipes, conduits, guttering and pipe fittings.	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
69.07			Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.			
		-	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :			
	6907.21	--	Of a water absorption coefficient by weight not exceeding 0.5%:			
	6907.21.10	---	Wall tiles		15%or Rs.110/- per m2	m2
	6907.21.90	---	Other		15%or Rs. 110/- per m2	m2
	6907.22	--	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:			
	6907.22.10	---	Wall tiles		15%or Rs. 110/- per m2	m2
	6907.22.90	---	Other		15%or Rs. 110/- per m2	m2
	6907.23	--	Of a water absorption coefficient by weight exceeding 10%:			
	6907.23.10	---	Wall tiles		15%or Rs. 110/- per m2	m2
	6907.23.90	---	Other		15%or Rs. 110/- per m2	m2
	6907.30	-	Mosaic cubes and the like, other than those of subheading 6907.40:		15%or Rs. 110/- per m2	m2
	6907.40	-	Finishing ceramics		15%or 110/- per m2	m2
[69.08]						
69.09			Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods .			

		-	Ceramic wares for laboratory, chemical of other technical uses :			
	6909.11	--	Of porcelain or china	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6909.12	--	Articles having a hardness equivalent to 9 or more on the Mohs scale	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6909.19	--	Other :			
	6909.19.10	---	Filter Candles	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6909.19.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	6909.90	-	Other	(AP)13.5% (AD)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
69.10			Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
	6910.10	-	Of porcelain or china :			
	6910.10.10	---	Squatting pans	(AP)13% or Rs.21/- per Kg	15% or Rs. 25/- per Kg	u
	6910.10.90	---	Other		15%	u
	6910.90	-	Other :			
	6910.90.10	---	Squatting pans	(AP)13% or Rs.21/- per Kg	15% or Rs.25/- per Kg	u
	6910.90.90	---	Other		15%	u
69.11			Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
	6911.10	-	Tableware and kitchenware		15%or Rs.30/- per kg	kg
	6911.90	-	Other		15%or Rs.30/- per kg	kg
69.12	6912.00		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :			

	6912.00.10	---	Tableware		15%or Rs.20/- per kg	kg
	6912.00.90	---	Other		15%or Rs.20/- per kg	kg
69.13			Statuettes and other ornamental ceramic articles.			
	6913.10	-	Of porcelain or china	(SF)Free (SD)Free	Free	kg
	6913.90	-	Other :			
	6913.90.10	---	Ornaments	(SF)Free (SD)Free	Free	kg
	6913.90.90	---	Other	(SF)Free (SD)Free	Free	kg
69.14			Other ceramic articles.			
	6914.10	-	Of porcelain or china :			
	6914.10.10	---	Handicraft		15%or Rs.35/- per kg	kg
	6914.10.90	---	Other		15%or Rs.35/- per kg	kg
	6914.90	-	Other :			
	6914.90.10	---	Handicraft		15%or Rs.30/- per kg	kg
	6914.90.90	---	Other		15%or Rs.30/- per kg	kg

Chapter 70

Glass and glassware

Notes.

1.- This Chapter does not cover :

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

- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
- (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
- (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (g) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05 :

- (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infrared light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression “glass wool” means :

- (a) Mineral wools with a silica (SiO₂) content not less than 60 % by weight;
- (b) Mineral wools with a silica (SiO₂) content less than 60 % but with an alkaline oxide (K₂O or Na₂O) content exceeding 5 % by weight or a boric oxide (B₂O₃) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
70.01	7001.00	-	Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 85.49; glass in the mass.			
	7001.00.10	---	Waste and scrap containing lithiumtantalum and lithium-niobium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7001.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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70.02			Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.			
	7002.10	-	Balls	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP)7.5%	10%	kg
	7002.20	-	Rods	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	kg
		-	Tubes :			
	7002.31	--	Of fused quartz or other fused silica	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP)7.5%	10%	kg
	7002.32	--	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP)7.5%	10%	kg
	7002.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	kg
70.03			Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
		-	Non-wired sheets :			
	7003.12	--	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m2
	7003.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m2
	7003.20	-	Wired sheets	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP)7.5%	10%	m2
	7003.30	-	Profiled	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP)7.5%	10%	m2

70.04			Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
	7004.20	-	Glass, coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP)7.5%	10%	m2
	7004.90	-	Other glass	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP)9.5%	10%	m2
70.05			Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
	7005.10	-	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m2
		-	Other non-wired glass :			
	7005.21	--	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m2
	7005.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m2
	7005.30	-	Wired glass	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP)7.5%	10%	m2
70.06	7006.00		Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
70.07			Safety glass, consisting of toughened (tempered) or laminated glass.			
		-	Toughened (tempered) safety glass :			
	7007.11	--	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7007.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m2

		-	Laminated safety glass :			
	7007.21	--	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7007.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m2
70.08	7008.00		Multiple-walled insulating units of glass.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
70.09			Glass mirrors, whether or not framed, including rear-view mirrors.			
	7009.10	-	Rear-view mirrors for vehicles	(SF)5% (SD)4.5%	15%	kg
		-	Other :			
	7009.91	--	Unframed		15%	kg
	7009.92	--	Framed		15%	kg
70.10			Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
	7010.10	-	Ampoules		10%	kg
	7010.20	-	Stoppers, lids and other closures		10%	kg
	7010.90	-	Other:			
	7010.90.10	---	Bottles of a capacity not exceeding 100 ml	(AP) Free (SG) Free	Free	kg
	7010.90.90	---	Other	(AP)13.5%	15%	kg
70.11			Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.			
	7011.10	-	For electric lighting	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7011.20	-	For cathode-ray tubes	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7011.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

[70.12]						
70.13			Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).			
	7013.10	-	Of glass-ceramics	(AP)11.25% (IN)Free (PK)Free (SF) Free (SD) Free	15%	kg
		-	Stemware drinking glasses other than of glass-ceramics :			
	7013.22	--	Of lead crystal	(IN)Free (PK)Free (SF) Free (SD) Free (AP)11.25%	15%	kg
	7013.28	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Other drinking glasses other than of glass-ceramics :			
	7013.33	--	Of lead crystal	(IN)Free (PK)Free (SF) Free (SD) Free (AP)11.25%	15%	kg
	7013.37	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :			
	7013.41	--	Of lead crystal	(IN)Free (PK)Free (SF) Free (SD) Free (AP)11.25%	15%	kg
	7013.42	--	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	(IN)Free (PK)Free (SF)5% (SD)5% (AP)11.25%	15%	kg
	7013.49	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Other glassware :			
	7013.91	--	Of lead crystal	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	7013.99	--	Other :			
	7013.99.10	---	Infants' feeding bottles	(IN)Free	Free	kg

				(PK)Free (SF)Free (SD)Free (SG) Free		
	7013.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
70.14	7014.00		Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.			
	7014.00.10	---	Optical elements	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7014.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
70.15			Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.			
	7015.10	-	Glasses for corrective spectacles	(SF)6% (SD)4.5%	10%	kg
	7015.90	-	Other	(PK)Free (SF)5% (SD)4.5%	10%	kg
70.16			Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.			
	7016.10	-	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	7016.90	-	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
70.17			Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
	7017.10	-	Of fused quartz or other fused silica :			

	7017.10.10	---	Instruments for testing of milk	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7017.10.90	---	Other	(AP) Free (IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7017.20	-	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C :			
	7017.20.10	---	Instruments for testing of milk	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7017.20.90	---	Other	(AP) Free (IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7017.90	-	Other :			
	7017.90.10	---	Instruments for testing of milk	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7017.90.90	---	Other	(AP) Free (IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
70.18			Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
	7018.10	-	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	(AP)13.5% (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	kg
	7018.20	-	Glass microspheres not exceeding 1 mm in diameter	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	kg
	7018.90	-	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

70.19			Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).			
		-	Silvers, rovings, yarn and chopped strands and mats thereof :			
	7019.11	--	Chopped strands, of a length of not more than 50 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.12	--	Rovings	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.13	--	Other Yarn, silvers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.14	--	Mechanically bonded mats	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.15	--	Chemically bonded mats	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Mechanically bonded fabrics :			
	7019.61	--	Closed woven fabrics of rovings	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.62	--	Other closed fabrics of rovings	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.63	--	Closed woven fabrics, Plain weave, of yarns, not coated or laminated	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.64	--	Closed Woven fabrics, plain weave, of yarns, coated or laminated	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.65	--	Open woven fabrics of a width not exceeding 30 cm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	7019.66	--	Open woven fabrics of a width exceeding 30 cm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Chemically bonded fabrics :			
	7019.71	--	Veils (thin sheets)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.72	--	Other closed fabrics	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.73	--	Other open fabrics	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.80	--	Glass wool and articles of glass wool	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.90	-	Other :			
	7019.90.10	---	Sanitary ware for indoor use	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	7019.90.20	---	For the manufacture of fibre glass fishing boats	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7019.90.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
70.20	7020.00		Other articles of glass.			
	7020.00.10	---	Floats for fishing lines and nets	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

	7020.00.20	---	Identifiable parts for industrial machines or equipment	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7020.00.30	---	Rods for operating 33 kV and 11 kV overhead line switches	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7020.00.40	---	Screen filters for computer monitors	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7020.00.50	---	Glass inners for vacuum flasks or for other vacuum vessels	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7020.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

Section XIV

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

COIN

Chapter 71

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

Notes.

- 1.- Subject to Note 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly :
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).
- (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3.- This Chapter does not cover :
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;

- (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (m) Arms or parts thereof (Chapter 93);
- (n) Articles covered by Note 2 to Chapter 95;
- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

(* The underlined portion of this Note constitutes an optional text.

- 4.- (A) The expression “precious metal” means silver, gold and platinum.
- (B) The expression “platinum” means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression “precious or semi-precious stones” does not include any of the substances specified in Note 2 (b) to Chapter 96.
- 5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :
- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.
- 6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7.- Throughout the Nomenclature the expression “metal clad with precious metal” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8.- Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9.- For the purposes of heading 71.13, the expression “articles of jewellery” means :
- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

- 10.- For the purposes of heading 71.14, the expression “articles of goldsmiths' or silversmiths' wares” includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 11.- For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

- 1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
			I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI - PRECIOUS STONES			
71.01			Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.			
	7101.10	-	Natural pearls	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Cultured pearls :			
	7101.21	--	Unworked	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	7101.22	--	Worked	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
71.02			Diamonds, whether or not worked, but not mounted or set .			
	7102.10	-	Unsorted	(IN)Free (PK)Free (SF)Free (SG) Free	Free	carat

		-	Industrial :			
	7102.21	--	Unworked or simply sawn, cleaved or bruted	(IN)Free (PK)Free (SF)Free (SG) Free	Free	carat
	7102.29	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	carat
		-	Non-industrial :			
	7102.31	--	Unworked or simply sawn, cleaved or bruted	(IN)Free (PK)Free (SF)Free (SG) Free	Free	carat
	7102.39	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	carat
71.03			Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport .			
	7103.10	-	Unworked or simply sawn or roughly shaped	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Otherwise worked :			
	7103.91	--	Rubies, sapphires and emeralds	(IN)Free (PK)Free (SF)Free (SG) Free	Free	carat
	7103.99	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	carat
71.04			Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport .			
	7104.10	-	Piezo-electric quartz	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other, unworked or simply sawn or roughly shaped :			
	7104.21	--	Diamonds	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	7104.29	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

		-	Other :			
	7104.91	--	Diamonds	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	7104.99	--	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
71.05			Dust and powder of natural or synthetic precious or semi-precious stones.			
	7105.10	-	Of diamonds	(IN)Free (PK)Free (SF)Free (SG) Free	Free	carat
	7105.90	-	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
			II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
71.06			Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
	7106.10	-	Powder	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other :			
	7106.91	--	Unwrought	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	7106.92	--	Semi-manufactured	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
71.07	7107.00		Base metals clad with silver, not further worked than semi-manufactured.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
71.08			Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
		-	Non-monetary :			
	7108.11	--	Powder	(IN)Free (PK)Free (SF)4% (SG)Free	15%	kg
	7108.12	--	Other unwrought forms	(IN)Free (PK)Free (SF)4% (SG)Free	15%	kg

	7108.13	--	Other semi-manufactured forms	(IN)Free (PK)Free (SF)4% (SG)Free	15%	kg
	7108.20	-	Monetary	(IN)Free (PK)Free (SF)4% (SG)Free	15%	kg
71.09	7109.00		Base metals or silver, clad with gold, not further worked than semi-manufactured.	(IN)Free (PK)Free (SF)Free (SG)Free Free	Free	kg
71.10			Platinum, unwrought or in semi-manufactured forms, or in powder form.			
		-	Platinum :			
	7110.11	--	Unwrought or in powder form	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	7110.19	--	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
		-	Palladium :			
	7110.21	--	Unwrought or in powder form	(IN)Free (PK)Free (SF)Free (SG)Free Free	Free	kg
	7110.29	--	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
		-	Rhodium :			
	7110.31	--	Unwrought or in powder form	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	7110.39	--	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
		-	Iridium, osmium and ruthenium :			
	7110.41	--	Unwrought or in powder form	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	7110.49	--	Other	(IN)Free (PK)Free (SF)Free (SG)Free Free	Free	kg

71.11	7111.00		Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
71.12			Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49			
	7112.30	-	Ash containing precious metal or precious metal compounds :			
	7112.30.10	---	Containing gold, including metal clad with gold but excluding sweepings containing other precious metals	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	7112.30.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
		-	Other :			
	7112.91	--	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	7112.92	--	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	7112.99	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
			III.- JEWELLERY GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
71.13			Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.			
		-	Of precious metal whether or not plated or clad with precious metal :			
	7113.11	--	Of silver, whether or not plated or clad with other precious metal :			
	7113.11.10	---	Articles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7113.11.90	---	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	7113.19	--	Of other precious metal, whether or not plated or clad with precious metal :			
		---	Articles			
	7113.19.11	----	Of gold, 22 karat or less	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7113.19.12	----	Of gold, more than 22 karat	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7113.19.19	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		---	Parts			
	7113.19.91	----	Of gold, 22 karat or less	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7113.19.92	----	Of gold, more than 22 karat	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7113.19.99	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7113.20	-	Of base metal clad with precious metal :			
	7113.20.10	---	Articles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7113.20.90	---	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
71.14			Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.			
		-	Of precious metal whether or not plated or clad with precious metal :			
	7114.11	--	Of silver, whether or not plated or clad with other precious metal	(SF)Free (SD)Free (SG) Free	Free	kg

	7114.19	--	Of other precious metal, whether or not plated or clad with precious metal	(SF)Free (SD)Free (SG) Free	Free	kg
	7114.20	-	Of base metal clad with precious metal	(SF)Free (SD)Free (SG) Free	Free	kg
71.15			Other articles of precious metal or of metal clad with precious metal.			
	7115.10	-	Catalysts in the form of wire cloth or grill, platinum	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7115.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
71.16			Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
	7116.10	-	Of natural or cultured pearls	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7116.20	-	Of precious or semi-precious stones (natural, synthetic or reconstructed)	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
71.17			Imitation Jewellery.			
		-	Of base metal, whether or not plated with precious metal :			
	7117.11	--	Cuff-links and studs	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7117.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7117.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

71.18			Coin .			
	7118.10	-	Coin (other than gold coin), not being legal tender	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	7118.90	-	Other :			
	7118.90.10	---	Gold coin	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	7118.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

- 1.- This Section does not cover :
- Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - Headgear or parts thereof of heading 65.06 or 65.07;
 - Umbrella frames or other articles of heading 66.03;
 - Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - Instruments or apparatus of Section XVIII, including clock or watch springs;
 - Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
 - Articles of Chapter 95 (for example, toys, games, sports requisites);
 - Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - Articles of Chapter 97 (for example, works of art).
- 2.- Throughout the Nomenclature, the expression “parts of general use” means :
- Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);
 - Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

- 3.- Throughout the Nomenclature, the expression “base metals” means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
- 4.- Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).
- 5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :
- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7.- Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose :

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.

8.- In this Section, the following expressions have the meanings hereby assigned to them :

(a) Waste and scrap

- (i) All metal waste and scrap;
- (ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

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

9.- For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them :

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies *mutatis mutandis* to the products of Chapter 81.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, inter alia, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Chapter 72

Iron and steel

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) Pig iron

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

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

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

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

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorus
- more than 8 % of silicon
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

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

(f) Other alloy steel

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

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

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

(ij) Semi-finished products

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

Other products of solid section, which have not been further worked than subjected to primary hotrolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of :

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, 0 grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

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

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

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

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

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

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

- 2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
- 3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

(a) Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions :
- more than 0.2 % of chromium
- more than 0.3 % of copper
- more than 0.3 % of nickel
- more than 0.1 % of any of the following elements : aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions :
- 0.08 % or more of sulphur
- 0.1 % or more of lead
- more than 0.05 % of selenium
- more than 0.01 % of tellurium
- more than 0.05 % of bismuth.

- (c) **Silicon-electrical steel**
Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.
- (d) **High speed steel**
Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.
- (e) **Silico-manganese steel**
Alloy steels containing by weight :
- not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed :

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
		I- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWERED FORM			
72.01		Pig iron and, Spiegeleisen in pigs, blocks or other primary forms.			
	7201.10	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7201.20	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	kg
	7201.50	- Alloy pig iron; spiegeleisen	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	kg
72.02		Ferro-alloys.			
		- Ferro-manganese :			

	7202.11	--	Containing by weight more than 2% of carbon	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG) Free	Free	kg
	7202.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		-	Ferro-silicon :			
	7202.21	--	Containing by weight more than 55% of silicon	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7202.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7202.30	-	Ferro-silico-manganese	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Ferro-chromium :			
	7202.41	--	Containing by weight more than 4% of carbon	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7202.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7202.50	-	Ferro-silico-chromium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7202.60	-	Ferro-nickel	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7202.70	-	Ferro-molybdenum	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7202.80	-	Ferro-tungsten and ferro-silico-tungsten	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	7202.91	--	Ferro-titanium and ferro-silico-titanium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	7202.92	--	Ferro-vanadium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7202.93	--	Ferro-niobium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7202.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
72.03			Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.			
	7203.10	-	Ferrous products obtained by direct reduction of iron ore	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7203.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
72.04			Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
	7204.10	-	Waste and scrap of cast iron	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Waste and scrap of alloy steel :			
	7204.21	--	Of stainless steel	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7204.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7204.30	-	Waste and scrap of tinned iron or steel	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other waste and scrap :			

	7204.41	--	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7204.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7204.50	-	Remelting scrap ingots	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
72.05			Granules and powders, of pig iron, spiegeleisen, iron or steel.			
	7205.10	-	Granules	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Powders :			
	7205.21	--	Of alloy steel	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7205.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			II.- IRON AND NON-ALLOY STEEL			
72.06			Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).			
	7206.10	-	Ingots	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7206.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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72.07			Semi-finished products of iron or non-alloy steel.			
		-	Containing by weight less than 0.25% of carbon :			
	7207.11	--	Of rectangular (including square) cross-section, the width measuring less than twice the thickness			
	7207.11.10	---	Billets	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7207.11.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7207.12	--	Other, of rectangular (other than square) cross-section			
	7207.12.10	---	Billets	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7207.12.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7207.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7207.20	-	Containing by weight 0.25% or more of carbon			
	7207.20.10	---	Billets	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7207.20.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
72.08			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.			
	7208.10	-	In coils, not further worked than hot-rolled, with patterns in relief	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		-	Other, in coils, not further worked than hot-rolled, pickled :			
	7208.25	--	Of a thickness of 4.75 mm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

7208.26	--	Of a thickness of 3 mm or more but less than 4.75 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
7208.27	--	Of a thickness of less than 3 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	-	Other, in coils, not further worked than hot-rolled :			
7208.36	--	Of a thickness exceeding 10 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
7208.37	--	Of a thickness of 4.75 mm or more but not exceeding 10 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
7208.38	--	Of a thickness of 3 mm or more but less than 4.75 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
7208.39	--	Of a thickness of less than 3 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
7208.40	-	Not in coils, not further worked than hot-rolled, with patterns in relief	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	-	Other, not in coils, not further worked than hot-rolled :			
7208.51	--	Of a thickness exceeding 10 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
7208.52	--	Of a thickness of 4.75 mm or more but not exceeding 10 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
7208.53	--	Of a thickness of 3 mm or more but less than 4.75 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
7208.54	--	Of a thickness of less than 3 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
7208.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

72.09			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated .			
		-	In coils, not further worked than cold-rolled (cold-reduced) :			
	7209.15	--	Of a thickness of 3 mm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7209.16	--	Of a thickness exceeding 1 mm but less than 3 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7209.17	--	Of a thickness of 0.5 mm or more but not exceeding 1 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7209.18	--	Of a thickness of less than 0.5 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		-	Not in coils, not further worked than cold-rolled (cold-reduced) :			
	7209.25	--	Of a thickness of 3 mm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7209.26	--	Of a thickness exceeding 1 mm but less than 3 mm	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	kg
	7209.27	--	Of a thickness of 0.5 mm or more but not exceeding 1 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7209.28	--	Of a thickness of less than 0.5 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7209.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
72.10			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated .			

		-	Plated or coated with tin :			
	7210.11	--	Of a thickness of 0.5 mm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7210.12	--	Of a thickness of less than 0.5 mm :			
	7210.12.10	---	Printed	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7210.12.20	---	Electrolytic tin plates for the manufacture of metal fittings for tea chests	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7210.12.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7210.20	-	Plated or coated with lead, including terne-plate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7210.30	-	Electrolytically plated or coated with zinc	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Otherwise plated or coated with zinc :			
	7210.41	--	Corrugated		15%	kg
	7210.49	--	Other :			
	7210.49.10	---	Flat sheets, of a thickness not exceeding 0.17 mm, in rolls	(SG) Free	Free	kg
		---	Flat sheets, of a thickness exceeding 0.17mm , in rolls			
	7210.49.21	----	Galvanized and annealed (galvanealed)	(SG) Free	Free	kg
	7210.49.22	----	Not further worked after hot dipping		15%	kg
	7210.49.29	----	Other		15%	kg
	7210.49.90	---	Other		15%	kg
	7210.50	-	Plated or coated with chromium oxides or with chromium and chromium oxides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Plated or coated with aluminium :			
	7210.61	--	Plated or coated with aluminium-zinc alloys	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	7210.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7210.70	-	Painted, varnished or coated with plastics	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7210.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
72.11			Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.			
		-	Not further worked than hot-rolled :			
	7211.13	--	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7211.14	--	Other, of a thickness of 4.75 mm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7211.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Not further worked than cold-rolled (cold-reduced) :			
	7211.23	--	Containing by weight less than 0.25% of carbon	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7211.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7211.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
72.12			Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated .			

	7212.10	-	Plated or coated with tin :			
	7212.10.10	---	Electrolytic tin plate of a thickness not exceeding 0.22 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7212.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7212.20	-	Electrolytically plated or coated with zinc :			
	7212.20.10	---	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 Mpa	(SF)4% (SD)1.5% (SG) Free	Free	kg
	7212.20.90	---	Other	(SF)Free (SD)Free (SG) Free	Free	kg
	7212.30	-	Otherwise plated or coated with zinc		15% or Rs.35/- per kg	kg
	7212.40	-	Painted, varnished or coated with plastics	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	7212.50	-	Otherwise plated or coated :			
	7212.50.10	---	Plated or coated with chromium oxides or with chromium and chromium oxides	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7212.50.90	---	Other	(IN)Free (PK)Free (SF)6.75% (SD)4.5%	10%	kg
	7212.60	-	Clad	(IN)Free (PK)Free (SF)6.75% (SD)4.5% (SG) Free	Free	kg
72.13			Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
	7213.10	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process :			
	7213.10.10	---	Flattened circles and modified rectangles		15%	kg
	7213.10.90	---	Other		15%	kg
	7213.20	-	Other, of free-cutting steel	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Other :			

	7213.91	--	Of circular cross-section measuring less than 14 mm in diameter			
	7213.91.10	----	Circular cross-section measuring less than 8 mm	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	7213.91.90	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7213.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
72.14			Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
	7214.10	-	Forged :			
	7214.10.10	---	Flattened circles and modified rectangles		15%	kg
	7214.10.90	---	Other		15%	kg
	7214.20	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :			
	7214.20.10	---	Flattened circles and modified rectangles		15%	kg
	7214.20.90	---	Other		15%	kg
	7214.30	-	Other, of free-cutting steel		15%	kg
		-	Other :			
	7214.91	--	Of rectangular (other than square) cross-section :			
	7214.91.10	---	Flat bars of a width not exceeding 30 mm and thickness not exceeding 6 mm, containing by weight less than 0.25% of carbon		15%	kg
	7214.91.20	---	Other, containing by weight less than 0.25% of carbon, other than flat bars		15%	kg
	7214.91.90	---	Other		Free	kg
	7214.99	--	Other		15%	kg
72.15			Other bars and rods of iron or non-alloy steel .			
	7215.10	-	Of free-cutting steel, not further worked than cold-formed or cold-finished	(IN)Free (PK)Free (SF)6% (SD)4.5%	10%	kg

	7215.50	-	Other, not further worked than cold-formed or cold-finished	(IN)Free (PK)Free (SF)6% (SD)4.5%	10%	kg
	7215.90	-	Other	(IN)Free (PK)Free (SF)6% (SD)4.5%	10%	kg
72.16			Angles, shapes and sections of iron or non-alloy steel (#).			
	7216.10	-	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :			
	7216.21	--	L sections		15%	kg
	7216.22	--	T sections	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more :			
	7216.31	--	U sections	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7216.32	--	I sections	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7216.33	--	H sections	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	7216.40	-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7216.50	-	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Angles, shapes and sections, not further worked than cold-formed or cold- finished :			
	7216.61	--	Obtained from flat-rolled products	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7216.69	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Other :			

	7216.91	--	Cold-formed or cold-finished from flat-rolled products	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7216.99	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
72.17			Wire of iron or non-alloy steel .			
	7217.10	-	Not plated or coated, whether or not polished	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7217.20	-	Plated or coated with zinc :			
	7217.20.10	---	Wire of a solid cross section in the shape of circles measuring less than 1.6 mm in diameter	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7217.20.20	---	Wire of a solid cross section in the shape of circles measuring 1.6 mm in diameter or more but not exceeding 4 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7217.20.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7217.30	-	Plated or coated with other base metals	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7217.90	-	Other			
	7217.90.10	---	Plated or coated with plastics	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7217.90.90		Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
			III.- STAINLESS STEEL			
72.18			Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
	7218.10	-	Ingots and other primary forms	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			

	7218.91	--	Of rectangular (other than square) cross-section	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7218.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
72.19			Flat-rolled products of stainless steel, of a width of 600 mm or more .			
		-	Not further worked than hot-rolled, in coils :			
	7219.11	--	Of a thickness exceeding 10 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7219.12	--	Of a thickness of 4.75 mm or more but not exceeding 10 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7219.13	--	Of a thickness of 3 mm or more but less than 4.75 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7219.14	--	Of a thickness of less than 3 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Not further worked than hot-rolled, in coils :			
	7219.21	--	Of a thickness exceeding 10 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7219.22	--	Of a thickness of 4.75 mm or more but not exceeding 10 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7219.23	--	Of a thickness of 3 mm or more but less than 4.75 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7219.24	--	Of a thickness of less than 3 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Not further worked than cold-rolled (cold-reduced) :			
	7219.31	--	Of a thickness of 4.75 mm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	7219.32	--	Of a thickness of 3 mm or more but less than 4.75 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7219.33	--	Of a thickness exceeding 1 mm but less than 3 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7219.34	--	Of a thickness of 0.5 mm or more but not exceeding 1 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7219.35	--	Of a thickness of less than 0.5 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7219.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
72.20			Flat-rolled products of stainless steel, of a width of less than 600 mm .			
		-	Not further worked than hot-rolled :			
	7220.11	--	Of a thickness of 4.75 mm or more	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7220.12	--	Of a thickness of less than 4.75 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7220.20	-	Not further worked than cold-rolled (cold-reduced)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7220.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
72.21	7221.00		Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
72.22			Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.			

		-	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :			
	7222.11	--	Of circular cross-section	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7222.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7222.20	-	Bars and rods, not further worked than cold-formed or cold-finished	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7222.30	-	Other bars and rods	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7222.40	-	Angles, shapes and sections	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
72.23	7223.00		Wire of stainless steel	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
			IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
72.24			Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.			
	7224.10	-	Ingots and other primary forms	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7224.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
72.25			Flat-rolled products of other alloy steel, of a width of 600 mm or more .			
		-	Of silicon-electrical steel :			
	7225.11	--	Grain-oriented	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	7225.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7225.30	-	Other, not further worked than hot-rolled, in coils	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7225.40	-	Other, not further worked than hot-rolled, not in coils	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7225.50	-	Other, not further worked than cold-rolled (cold-reduced)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	7225.91	--	Electrolytically plated or coated with zinc	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7225.92	--	Otherwise plated or coated with zinc	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7225.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
72.26			Flat-rolled products of other alloy steel, of a width of less than 600 mm .			
		-	Of silicon-electrical steel :			
	7226.11	--	Grain-oriented	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7226.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7226.20	-	Of high speed steel	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	7226.91	--	Not further worked than hot-rolled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	7226.92	--	Not further worked than cold-rolled (cold-reduced)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7226.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
72.27			Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
	7227.10	-	Of high speed steel	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	7227.20	-	Of silico-manganese steel	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	7227.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
72.28			Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel .			
	7228.10	-	Bars and rods, of high speed steel	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	7228.20	-	Bars and rods, of silico-manganese steel	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	7228.30	-	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7228.40	-	Other bars and rods, not further worked than forged	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7228.50	-	Other bars and rods, not further worked than cold-formed or cold-finished	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7228.60	-	Other bars and rods	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

	7228.70	-	Angles, shapes and sections	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	7228.80	-	Hollow drill bars and rods	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
72.29			Wire of other alloy steel.			
	7229.20	-	Of silico-manganese steel	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	7229.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

Chapter 73

Articles of iron or steel

Notes.

1. In this Chapter the expression “cast iron” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
- 2.- In this Chapter the word “wire” means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			
	7301.10	- Sheet piling	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7301.20	- Angles, shapes and sections	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

73.02			Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.			
	7302.10	-	Rails	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	kg
	7302.30	-	Switch blades, crossing frogs, point rods and other crossing pieces	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7302.40	-	Fish-plates and sole plates	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7302.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
73.03	7303.00		Tubes, pipes and hollow profiles, of cast iron.	(IN)Free (PK)Free (SF)6% (SD)4.5%	15%	kg
73.04			Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel .			
		-	Line pipe of a kind used for oil or gas pipelines :			
	7304.11	--	Of stainless steel	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.19	--	Other	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :			
	7304.22	--	Drill pipe of stainless steel	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.23	--	Other drill pipe	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	7304.24	--	Other, of stainless steel :			
	7304.24.10	---	Seamless tubes and pipes	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.24.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.29	--	Other :			
	7304.29.10	---	Seamless tubes and pipes	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.29.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Other, of circular cross-section, of iron or non-alloy steel :			
	7304.31	--	Cold-drawn or cold-rolled (cold-reduced) :			
	7304.31.10	---	Seamless tubes and pipes	(AP) 5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.31.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.39	--	Other :			
	7304.39.10	---	Seamless tubes and pipes	(AP) 5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.39.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Other, of circular cross-section, of stainless steel :			
	7304.41	--	Cold-drawn or cold-rolled (cold-reduced) :			
	7304.41.10	---	Seamless tubes and pipes	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.41.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.49	--	Other :			
	7304.49.10	---	Seamless tubes and pipes	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

	7304.49.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Other, of circular cross-section, of other alloy steel :			
	7304.51	--	Cold-drawn or cold-rolled (cold-reduced) :			
	7304.51.10	---	Seamless tubes and pipes	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.51.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.59	--	Other :			
	7304.59.10	---	Seamless tubes and pipes	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.59.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.90	-	Other :			
	7304.90.10	---	Seamless tubes and pipes	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7304.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
73.05			Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel .			
		-	Line pipe of a kind used for oil or gas pipelines :			
	7305.11	--	Longitudinally submerged arc welded :			
	7305.11.10	---	Over 20 cm diameter	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.11.90	---	Other	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.12	--	Other, longitudinally welded :			
	7305.12.10	---	Over 20 cm diameter	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

	7305.12.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.19	--	Other :			
	7305.19.10	---	Over 20 cm diameter	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.19.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.20	-	Casing of a kind used in drilling for oil or gas :			
	7305.20.10	---	Over 20 cm diameter	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.20.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Other, welded :			
	7305.31	--	Longitudinally welded :			
	7305.31.10	---	High-pressure hydro-electric conduits of steel whether or not reinforced	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.31.20	---	Other over 20 cm diameter	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.31.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.39	--	Other :			
	7305.39.10	---	High-pressure hydro-electric conduits of steel whether or not reinforced	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.39.20	---	Other over 20 cm diameter	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.39.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.90	-	Other :			
	7305.90.10	---	High-pressure hydro-electric conduits of steel whether or not reinforced	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7305.90.20	---	Other over 20 cm diameter	(AP)5%	10%	kg

				(IN)Free (PK)Free (SF)5% (SD)4.5%		
	7305.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
73.06			Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel .			
		-	Line pipe of a kind used for oil or gas pipelines :			
	7306.11	--	Welded, of stainless steel :			
	7306.11.10	---	Over 20 cm diameter	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7306.11.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7306.19	--	Other :			
	7306.19.10	---	Over 20 cm diameter	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7306.19.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Casing and tubing of a kind used in drilling for oil or gas :			
	7306.21	--	Welded, of stainless steel :			
	7306.21.10	---	Over 20 cm diameter	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7306.21.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7306.29	--	Other :			
	7306.29.10	---	Over 20 cm diameter	(AP)5% (IN)Free (PK)Free (SF)10.83% (SD)4.5%	10%	kg
	7306.29.90	---	Other	(IN)Free (PK)Free (SF)5 % (SD)4.5%	10%	kg

7306.30	-	Other, welded, of circular cross-section, of iron or non-alloy steel	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
7306.40	-	Other, welded, of circular cross-section, of stainless steel :			
7306.40.10	---	Over 20 cm diameter	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
7306.40.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
7306.50	-	Other, welded, of circular cross-section, of other alloy steel :			
7306.50.10	---	Over 20 cm diameter	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
7306.50.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	-	Other, welded, of non-circular cross-section :			
7306.61	--	Of square or rectangular cross-section :			
7306.61.10	---	Over 20 cm diameter	(AP)5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
7306.61.90	---	Other	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	10%	kg
7306.69	--	Of other non-circular cross-section :			
7306.69.10	---	Over 20 cm diameter	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
7306.69.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
7306.90	-	Other :			
7306.90.10	---	Over 20 cm diameter	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
7306.90.90	---	Other	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

73.07			Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
		-	Cast fittings :			
	7307.11	--	Of non-malleable cast iron	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7307.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Other, of stainless steel :			
	7307.21	--	Flanges	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7307.22	--	Threaded elbows, bends and sleeves	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7307.23	--	Butt welding fittings	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7307.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Other :			
	7307.91	--	Flanges	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7307.92	--	Threaded elbows, bends and sleeves	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7307.93	--	Butt welding fittings	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7307.99	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
73.08			Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.			

	7308.10	-	Bridges and bridge-sections		15%	kg
	7308.20	-	Towers and lattice masts			
	7308.20.10	---	For lamps, traffic signals, telecommunication purpose and the like other than goods in heading 94.05	(AP)7.5%	15%	kg
	7308.20.90	---	Other	(AP)7.5%	15%	kg
	7308.30	-	Doors, windows and their frames and thresholds for doors	(AP)7.5%	15%	kg
	7308.40	-	Equipment for scaffolding, shuttering, propping or pit-propping	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7308.90	-	Other			
	7308.90.10	---	For lamps, traffic signals, telecommunication purpose and the like other than goods in heading 94.05	(AP)7.5% (PK)Free	15%	kg
	7308.90.90	---	Other	(AP)7.5% (PK)Free	15%	kg
73.09	7309.00		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
	7309.00.10	---	Silos	(SD) Free (SG) Free	Free	kg
	7309.00.90	---	Other	(SD) 4.5%	10%	kg
73.10			Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
	7310.10	-	Of a capacity of 50 l or more :			
	7310.10.10	---	Stainless steel cans for transport of milk	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7310.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Of a capacity of less than 50 l :			
	7310.21	--	Cans which are to be closed by soldering or crimping	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7310.29	--	Other :			

	7310.29.10	---	Stainless steel cans for transport of milk	(SG) Free	Free	kg
	7310.29.90	---	Other		10%	kg
73.11	7311.00		Containers for compressed or liquefied gas, of iron or steel.	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
73.12			Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
	7312.10	-	Stranded wire, ropes, cables	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	7312.90	-	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
73.13	7313.00		Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	(IN)Free (PK)Free (SF)7.5% (SD) 5%	15%	kg
73.14			Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel .			
		-	Woven cloth :			
	7314.12	--	Endless bands for machinery, of stainless steel		15%	kg
	7314.14	--	Other woven cloth, of stainless steel		15%	kg
	7314.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	7314.20	-	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more		15%	kg
		-	Other grill, netting and fencing, welded at the intersection :			
	7314.31	--	Plated or coated with zinc		15%	kg
	7314.39	--	Other		15%	kg
		-	Other cloth, grill, netting and fencing :			
	7314.41	--	Plated or coated with zinc		15%	kg
	7314.42	--	Coated with plastics		15%	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	7314.49	--	Other		15%	kg
	7314.50	-	Expanded metal		15%	kg
73.15			Chain and parts thereof, of iron or steel.			
		-	Articulated link chain and parts thereof :			
	7315.11	--	Roller chain	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7315.12	--	Other chain	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7315.19	--	Parts	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7315.20	-	Skid chain	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
		-	Other chain :			
	7315.81	--	Stud-link	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7315.82	--	Other, welded link	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7315.89	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7315.90	-	Other parts	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
73.16	7316.00	-	Anchors, grapnels and parts thereof, of iron or steel.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
73.17	7317.00	-	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.		15%or Rs.65/- per kg	kg

73.18			Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel .			
		-	Threaded articles :			
	7318.11	--	Coach screws	(SF)5% or Rs.12/- per kg (SD)5% or Rs 12/- per kg	15% or Rs.35/- per kg	kg
	7318.12	--	Other wood screws	(SD)5% or Rs 12/- per kg	15% or Rs.35/- per kg	kg
	7318.13	--	Screw hooks and screw rings	(SD)4.5% or Rs 12/- per kg	15% or Rs.35/- per kg	kg
	7318.14	--	Self-tapping screws	(SD)4.5% or Rs 12/- per kg	15% or Rs.35/- per kg	kg
	7318.15	--	Other screws and bolts, whether or not with their nuts or washers		15% or Rs.35/-per kg	kg
	7318.16	--	Nuts	(SD)4.5% or Rs 12/- per kg	15% or Rs.35/- per kg	kg
	7318.19	--	Other		15% or Rs.35/- per kg	kg
		-	Non-threaded articles :			
	7318.21	--	Spring washers and other lock washers	(SD)4.5% or Rs 12/- per kg	15% or Rs.35/- per kg	kg
	7318.22	--	Other washers		15% or Rs.35/- per kg	kg
	7318.23	--	Rivets	(SD)4.5% or Rs 12/- per kg	15% or Rs.35/- per kg	kg
	7318.24	--	Cotters and cotter-pins	(SF)6% or Rs 14/- per kg (SD) 4.5% or Rs 10/- per kg	15% or Rs.35/- per kg	kg
	7318.29	--	Other		15% or Rs.35/- per kg	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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73.19			Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, or iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
	7319.40	-	Safety pins and other pins	(IN)Free (PK)Free (SF)5% or Rs.12/- per kg (SD)5% or Rs.12/- per kg	15%or Rs.35/-per kg	kg
	7319.90	-	Other :			
	7319.90.10	---	Sewing, darning or embroidery needles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7319.90.90	---	Other	(SF)5% or Rs.12/- per kg (SD)5% or Rs 12/- per kg	15% or Rs.35/- per kg	kg
73.20			Springs and leaves for springs, of iron or steel.			
	7320.10	-	Leaf-springs and leaves therefor		15%or Rs.100/- per kg	kg
	7320.20	-	Helical springs	(IN)Free (PK)Free (SF)5% or Rs.12- per kg (SD)5% or Rs 12 /-per kg	15% or Rs.35/- per kg	kg
	7320.90	-	Other	(IN)Free (PK)Free (SF)5% or Rs.12/- per kg (SD)5% or Rs 12/- per kg	15% or Rs.35/- per kg	kg
73.21			Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
		-	Cooking appliances and plate warmers :			

	7321.11	--	For gas fuel or for both gas and other fuels	(IN)Free (PK)Free (SF)5% (SD)5%	15%	u
	7321.12	--	For liquid fuel	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	u
	7321.19	--	Other, including appliances for solid fuel	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	u
		-	Other appliances :			
	7321.81	--	For gas fuel or both gas and other fuels	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	u
	7321.82	--	For liquid fuel	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	u
	7321.89	--	Other, including appliances for solid fuel	(AP)13.5% (IN)Free (PK)Free (SF)14.6% (SD)5%	15%	u
	7321.90	-	Parts	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.			
		-	Radiators and parts thereof :			
	7322.11	--	Of cast iron		15%	kg
	7322.19	--	Other		15%	kg
	7322.90	-	Other		15%	kg
	73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
	7323.10	-	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	(IN)Free (PK)Free (SF)5% or Rs.18/- per kg (SD)5%or Rs.18/- per kg	15%or Rs.55/- per kg	kg

		-	Other :			
	7323.91	--	Of cast iron, not enamelled	(IN)Free (PK)Free (SF)5% or Rs. 12/- per kg (SD)5% or Rs.12/- per kg	15%or Rs.35/- per kg	kg
	7323.92	--	Of cast iron, enamelled	(IN)Free (PK)Free (SF)5% or Rs.18/-per kg (SD)5% or Rs.18/- per kg	15%or Rs.55/- per kg	kg
	7323.93	--	Of stainless steel	(IN)Free (PK)Free (SF)5% or Rs.59/- per kg (SD)5% or Rs.59/- per kg	15%or Rs.175 per kg	kg
	7323.94	--	Of iron (other than cast iron) or steel, enamelled	(AP)14.25% or Rs.53/- per kg (IN)Free (PK)Free (SF)5% or Rs.18/- per kg (SD)5% or Rs.18/- per kg	15% or Rs.55/- per kg	kg
	7323.99	--	Other	(IN)Free (PK)Free (SF)5% or Rs.18/- per kg (SD)5% or Rs.18/- per kg	15%or Rs.55/- per kg	kg
73.24			Sanitary ware and parts thereof, of iron or steel.			
	7324.10	-	Sinks and wash basins, of stainless steel :			
	7324.10.10	---	Sinks	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	7324.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Baths :			
	7324.21	--	Of cast iron, whether or not enamelled	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

	7324.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	7324.90	-	Other, including parts	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
73.25			Other cast articles of iron or steel.			
	7325.10	-	Of non-malleable cast iron	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Other :			
	7325.91	--	Grinding balls and similar articles for mills	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7325.99	--	Other	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
73.26			Other articles of iron or steel .			
		-	Forged or stamped, but not further worked :			
	7326.11	--	Grinding balls and similar articles for mills	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7326.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	7326.20	-	Articles of iron or steel wire :			
	7326.20.10	---	Bead wire rings and steel bands for tyres	(AP) Free (IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7326.20.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7326.90	-	Other :			
	7326.90.10	---	Steel pins	(AP) Free (IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg

	7326.90.20	---	Bundle conductor supports and connectors	(AP) Free (IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7326.90.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

Chapter 74

Copper and articles thereof

Note.

1.- In this Chapter the following expressions 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	1.0
Zr Zirconium	0.3
Other elements*, each	0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(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, desulphurising 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 heading 28.53.

Subheading Note.

1. In this Chapter the following expressions 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 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.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
74.01	7401.00	Copper mattes; cement copper (precipitated copper).	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
74.02	7402.00	Unrefined copper; copper anodes for electrolytic refining.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
74.03		Refined copper and copper alloys, unwrought.			
		- Refined copper :			
	7403.11	-- Cathodes and sections of cathodes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7403.12	-- Wire-bars	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7403.13	-- Billets	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7403.19	-- Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		- Copper alloys :			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	7403.21	--	Copper-zinc base alloys (brass)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7403.22	--	Copper-tin base alloys (bronze)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7403.29	--	Other copper alloys (other than master alloys of heading 74.05)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
74.04	7404.00		Copper waste and scrap.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
74.05	7405.00		Master alloys of copper.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
74.06			Copper powders and flakes.			
	7406.10	-	Powders of non-lamellar structure	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7406.20	-	Powders of non-lamellar structure; flakes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
74.07			Copper bars, rods and profiles.			
	7407.10	-	Of refined copper	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Of copper alloys :			
	7407.21	--	Of copper-zinc base alloys (brass)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7407.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

74.08			Copper wire.			
		-	Of refined copper :			
	7408.11	--	Of which the maximum cross-sectional dimension exceeds 6 mm	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7408.19	--	Other		15%	kg
		-	Of copper alloys :			
	7408.21	--	Of copper-zinc base alloys (brass)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7408.22	--	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7408.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
74.09			Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.			
		-	Of refined copper :			
	7409.11	--	In coils	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7409.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Of copper-zinc base alloys (brass) :			
	7409.21	--	In coils	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7409.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Of copper-tin base alloys (bronze) :			
	7409.31	--	In coils	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	7409.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7409.40	-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7409.90	-	Other, of copper alloys	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
74.10			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.			
		-	Not backed :			
	7410.11	--	Of refined copper	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7410.12	--	Of copper alloys	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Backed :			
	7410.21	--	Of refined copper	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7410.22	--	Of copper alloys	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
74.11			Copper tubes and pipes.			
	7411.10	-	Of refined copper	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Of copper alloys :			
	7411.21	--	Of copper-zinc base alloys (brass)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	7411.22	--	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7411.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
74.12			Copper tube or pipe fittings (for example, couplings, elbows, sleeves).			
	7412.10	-	Of refined copper	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7412.20	-	Of copper alloys	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
74.13	7413.00		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.		15%	kg
[74.14]						
74.15			Nails, tacks, drawing pins, staples (other than those of heading 83.05) 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	-	Nails and tacks, drawing pins, staples and similar articles		15% or Rs.330/- per kg	kg
		-	Other articles, not threaded :			
	7415.21	--	Washers (including spring washers)		15% or Rs.310/- per kg	kg
	7415.29	--	Other		15% or Rs.310/- per kg	kg
		-	Other threaded articles :			
	7415.33	--	Screws; bolts and nuts :			

	7415.33.10	---	Screws for wood		15% or Rs.330/- per kg	kg
	7415.33.90	---	Other		15% or Rs.310/- per kg	kg
	7415.39	--	Other		15% or Rs.310/- per kg	kg
	[74.16]					
	[74.17]					
	74.18		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	-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like			
	7418.10.10	---	Pot scourers and scouring or polishing pads, gloves and the like		15%	kg
	7418.10.20	---	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	7418.10.90	---	Other		15%	kg
	7418.20	-	Sanitary ware and parts thereof	(PK)Free	15%	kg
	74.19		Other articles of copper .			
	7419.20	-	Cast, moulded, stamped or forged, but not further worked		15%	kg
	7419.80	-	Other			
	7419.80.10	---	Electroplating anodes	(PK)Free (SD)Free (SG) Free	Free	kg
	7419.80.20	---	Endless bands for machinery	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	7419.80.30	---	Cloth (excluding endless bands for machinery), grill and netting, of copper wire; expanded metal of copper	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7419.80.40	---	Copper springs	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7419.80.90	---	Other	(PK)Free (SD)5%	15%	kg

Chapter 75

Nickel and articles thereof

Subheading Notes.

1.- In this Chapter the following expressions 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 subheading 7508.10 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
	7501.10	- Nickel mattes	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	7501.20	-	Nickel oxide sinters and other intermediate products of nickel metallurgy	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
75.02			Unwrought nickel.			
	7502.10	-	Nickel, not alloyed	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7502.20	-	Nickel, alloys	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
75.03	7503.00		Nickel waste and scrap.	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
75.04	7504.00		Nickel powders and flakes.	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
75.05			Nickel bars, rods, profiles and wire.			
		-	Bars, rods and profiles :			
	7505.11	--	Of nickel, not alloyed	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7505.12	--	Of nickel alloys	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
		-	Wire :			
	7505.21	--	Of nickel, not alloyed	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7505.22	--	Of nickel alloys	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
75.06			Nickel plates, sheets, strip and foil.			

	7506.10	-	Of nickel, not alloyed	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7506.20	-	Of nickel alloys	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
75.07			Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			
		-	Tubes and pipes :			
	7507.11	--	Of nickel, not alloyed	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7507.12	--	Of nickel alloys	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7507.20	-	Tubes or pipe fittings	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
75.08			Other articles of nickel.			
	7508.10	-	Cloth, grill and netting, of nickel wire	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	7508.90	-	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg

Chapter 76

Aluminium and articles thereof

Subheading Notes.

1.- In this Chapter the following expressions 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 subheading 7616.91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
76.01		Unwrought aluminium.			
	7601.10	- Aluminium, not alloyed	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7601.20	- Aluminium alloys	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
76.02	7602.00	Aluminium waste and scrap.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
76.03		Aluminium powders and flakes.			
	7603.10	- Powders of non-lamellar structure	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7603.20	- Powders of lamellar structure; flakes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

76.04			Aluminium bars, rods and profiles.			
	7604.10	-	Of aluminium, not alloyed	(SD) 5%	15%	Kg
		-	Of aluminium alloys :			
	7604.21	--	Hollow profiles	(SD) 5%	15%	kg
	7604.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
76.05			Aluminium wire.			
		-	Of aluminium, not alloyed :			
	7605.11	--	Of which the maximum cross-sectional dimension exceeds 7 mm	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	7605.19	--	Other		15%	kg
		-	Of aluminium alloys :			
	7605.21	--	Of which the maximum cross-sectional dimension exceeds 7 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7605.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
76.06			Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.			
		-	Rectangular (including square) :			
	7606.11	--	Of aluminium, not alloyed	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	7606.12	--	Of aluminium alloys	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	7606.91	--	Of aluminium, not alloyed	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7606.92	--	Of aluminium alloys	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg

76.07			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 .			
		-	Not backed :			
	7607.11	--	Rolled but not further worked :			
	7607.11.10	---	Aluminium foil in rolls or reels of a width exceeding 75 cm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7607.11.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7607.19	--	Other		15%	kg
	7607.20	-	Backed :			
	7607.20.10	---	Aluminium foil in rolls or reels backed with tissue paper of 25 g/m ² or less	(SG) Free	Free	kg
	7607.20.20	---	Aluminium foil backed with kraft paper or kraft paperboard, in rolls or reels of a width exceeding 75 cm.	(SG) Free	Free	kg
	7607.20.90	---	Other		15%	kg
76.08			Aluminium tubes and pipes.			
	7608.10	-	Of aluminium, not alloyed		15%	kg
	7608.20	-	Of aluminium alloys	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
76.09	7609.00		Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
76.10			Aluminium structures (excluding prefabricated buildings of heading 94.06) 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	-	Doors, windows and their frames and thresholds for doors		15% or Rs. 300/- per kg	kg

	7610.90	-	Other			
	7610.90.10	---	Day lighting devices which capture sunlight, transfer and defuse the light in a building interior	(SG) Free	Free	kg
	7610.90.20	---	Equipment for scaffolding, shuttering, propping or pit-propping	(SG) Free	Free	kg
	7610.90.90	---	Other		15%	kg
76.11	7611.00		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.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
76.12			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	-	Collapsible tubular containers		15%	kg
	7612.90	-	Other :			
	7612.90.10	---	Seamless cans for transport of milk	(SG) Free	Free	kg
	7612.90.20	---	Cans for filling beverages or foodstuff		15%	kg
	7612.90.90	---	Other		15%	kg
76.13	7613.00		Aluminium containers for compressed or liquefied gas.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
76.14			Stranded wire, cables, plaited bands and the like, of aluminium not electrically insulated.			
	7614.10	-	With steel core		15%	kg
	7614.90	-	Other		15%	kg
76.15			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	-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :			
	7615.10.10	---	Pot scourers and scouring or polishing pads, gloves and the like	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	7615.10.20	---	Pressure cookers and parts thereof		15%	kg
	7615.10.90	---	Other		15%	kg
	7615.20	-	Sanitary ware and parts thereof :			
	7615.20.10	---	Sinks		15%	kg
	7615.20.90	---	Other		15%	kg
76.16			Other articles of aluminium.			
	7616.10	-	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles		15%	kg
		-	Other :			
	7616.91	--	Cloth, grill, netting and fencing, of aluminium wire :			
	7616.91.10	---	Gauze cloth, grill and netting, reinforcing fabric of aluminium wire		15%	kg
	7616.91.90	---	Other		15%	kg
	7616.99	--	Other :			
	7616.99.10	---	Callots	(SG) Free	Free	kg
	7616.99.20	---	Rubber coagulating pans		15%	kg
	7616.99.30	---	Shoe lasts	(SG) Free	Free	kg
	7616.99.40	---	Expanded metal of aluminium		15%	kg
	7616.99.50	---	Pims	(SG) Free	Free	kg
	7616.99.60	---	Ferrules	(SG) Free	Free	kg
	7616.99.90	---	Other		15%	kg

Chapter 77

(Reserved for possible future use in the Harmonized System)



Chapter 78

Lead and articles thereof

Subheading Note.

1.- In this Chapter the expression “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

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
78.01			Unwrought lead.			
	7801.10	-	Refined lead	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	7801.91	--	Containing by weight antimony as the principal other element	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7801.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
78.02	7802.00		Lead waste and scrap.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

[78.03]						
78.04			Lead plates, sheets, strip and foil; lead powders and flakes.			
		-	Plates, sheets, strip and foil :			
	7804.11	--	Sheets, strip and foil of a thickness (excluding any backing) exceeding 0.2 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7804.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7804.20	-	Powders and flakes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
[78.05]						
78.06	7806.00		Other articles of lead.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

Chapter 79

Zinc and articles thereof

Subheading Note.

1.- In this Chapter the following expressions 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.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
79.01		Unwrought zinc.			
		- Zinc, not alloyed :			

	7901.11	--	Containing by weight 99.99% or more of zinc	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7901.12	--	Containing by weight less than 99.99% of zinc	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7901.20	-	Zinc alloys	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
79.02	7902.00		Zinc waste and scrap.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
79.03			Zinc dust, powders and flakes.			
	7903.10	-	Zinc dust	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	7903.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
79.04	7904.00		Zinc bars, rods, profiles and wire.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
79.05	7905.00		Zinc plates, sheets, strip and foil.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
[79.06]						
79.07	7907.00		Other articles of zinc :			
	7907.00.10	-- -	Callots	(GT)Free (IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free (SG) Free		
	7907.00.90	-- -	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

Chapter 80

Tin and articles thereof

Subheading Note.

1.- In this Chapter the following expressions 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.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
80.01		Unwrought tin.			
	8001.10	- Tin, not alloyed	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8001.20	- Tin alloys	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
80.02	8002.00	Tin waste and scrap.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

80.03	8003.00		Tin bars, rods, profiles and wire.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
[80.04]						
[80.05]						
[80.06]						
80.07	8007.00		Other articles of tin.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

Chapter 81

Other base metals; cermets; articles thereof

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Prof.(4)	Gen.(5)	
81.01			Tungsten (wolfram) and articles thereof, including waste and scrap.			
	8101.10	-	Powders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	8101.94	--	Unwrought tungsten, including bars and rods obtained simply by sintering	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8101.96	--	Wire	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8101.97	--	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8101.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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81.02			Molybdenum and articles thereof, including waste and scrap.			
	8102.10	-	Powders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	8102.94	--	Unwrought molybdenum, including bars and rods obtained simply by sintering	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8102.95	--	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8102.96	--	Wire	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8102.97	--	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8102.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
81.03			Tantalum and articles thereof, including waste and scrap.			
	8103.20	-	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8103.30	-	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	8103.91	--	Crucibles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8103.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

81.04			Magnesium and articles thereof, including waste and scrap .			
		-	Unwrought magnesium :			
	8104.11	--	Containing at least 99.8% by weight of magnesium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8104.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8104.20	-	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8104.30	-	Raspings, turnings and granules, graded according to size; powders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8104.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
81.05			Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
	8105.20	-	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8105.30	-	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8105.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
81.06	8106.00		Bismuth and articles thereof, including waste and scrap :			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8106.10	-	Containing more than 99.99% of bismuth by weight			
	8106.10.10	--	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8106.10.90	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8106.90	-	Other			
	8106.90.10	--	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8106.90.90	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	(81.07)					
	81.08		Titanium and articles thereof, including waste and scrap.			
	8108.20	-	Unwrought titanium; powders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8108.30	-	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8108.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	81.09		Zirconium and articles thereof, including waste and scrap.			
		-	Unwrought zirconium; powders :			
	8109.21	--	Containing less than 1 part hafnium to 500 parts zirconium by weight	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8109.29	--	Other	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free (SG) Free		
		-	Waste and scrap :			
	8109.31	--	Containing less than 1 part hafnium to 500 parts zirconium by weight	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8109.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	8109.91	--	Containing less than 1 part hafnium to 500 parts zirconium by weight	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8109.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
81.10			Antimony and articles thereof, including waste and scrap.			
	8110.10	-	Unwrought antimony; powders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8110.20	-	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8110.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
81.11	8111.00		Manganese and articles thereof, including waste and scrap.			
	8111.00.10	---	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8111.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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81.12			Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), articles of these metals, including waste and scrap.			
		-	Beryllium :			
	8112.12	--	Unwrought; powders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8112.13	--	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8112.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Chromium :			
	8112.21	--	Unwrought; powders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8112.22	--	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8112.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Hafnium :			
	8112.31	--	Unwrought; waste and scrap; powders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8112.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Rhenium :			
	8112.41	--	Unwrought; waste and scrap; powders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8112.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

		-	Thallium :			
	8112.51	--	Unwrought; powders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8112.52	--	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8112.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
			Cadmium :			
	8112.61		Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8112.69		Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	8112.92	--	Unwrought; waste and scrap; powders :			
	8112.92.10	---	Waste and scrap of germanium, vanadium, hafnium, indium, niobium, rhenium and gallium	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8112.92.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8112.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
81.13	8113.00		Cermets and articles thereof, including waste and scrap.			
	8113.00.10	---	Waste and scrap	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8113.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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 heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :

- (a) Base metal;
- (b) Metal carbides or cermet;
- (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 (heading 84.66). 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 heading 85.10.

3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
82.01			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	-	Spades and shovels	(SD)1.5% (SG) Free	Free	kg
	8201.30	-	Mattocks, picks, hoes and rakes :			
	8201.30.10	---	Mammothies	(SD)1.5% (SG) Free	Free	kg
	8201.30.90	---	Other	(SD)1.5% (SG) Free	Free	kg
	8201.40	-	Axes, bill hooks and similar hewing tools	(SD)1.5% (SG) Free	Free	kg
	8201.50	-	Secateurs and similar one-handed pruners and shears (including poultry shears)	(SD)1.5% (SG) Free	Free	kg
	8201.60	-	Hedge shears, two-handed pruning shears and similar two-handed shears	(SD)1.5% (SG) Free	Free	kg
	8201.90	-	Other hand tools of a kind used in agriculture, horticulture or forestry			
	8201.90.10	---	Forks	(SD)1.5% (SG) Free	Free	Kg

	8201.90.90	---	Other	(SD)1.5% (SG) Free	Free	Kg
82.02			Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
	8202.10	-	Hand saws	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8202.20	-	Band saw blades	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
		-	Circular saw blades (including slitting or slotting saw blades) :			
	8202.31	--	With working part of steel	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8202.39	--	Other, including parts	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8202.40	-	Chain saw blades	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other saw blades :			
	8202.91	--	Straight saw blades, for working metal	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8202.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
82.03			Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
	8203.10	-	Files, rasps and similar tools	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8203.20	-	Pliers (including cutting pliers), pincers, tweezers and similar tools	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8203.30	-	Metal cutting shears and similar tools	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8203.40	-	Pipe-cutters, bolt croppers, perforating punches and similar tools	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
82.04			Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.			
		-	Hand-operated spanners and wrenches :			
	8204.11	--	Non-adjustable	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8204.12	--	Adjustable	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8204.20	-	Interchangeable spanner sockets, with or without handles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
82.05			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	-	Drilling, threading or tapping tools	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8205.20	-	Hammers and sledge hammers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8205.30	-	Planes, chisels, gouges and similar cutting tools for working wood	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8205.40	-	Screwdrivers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

		-	Other hand tools (including glaziers' diamonds) :			
	8205.51	--	Household tools	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8205.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8205.60	-	Blow lamps	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8205.70	-	Vices, clamps and the like	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8205.90	-	Other, including sets of articles of two or more of subheadings of this heading	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
82.06	8206.00		Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
82.07			Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.			
		-	Rock drilling or earth boring tools :			
	8207.13	--	With working part of cermets	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8207.19	--	Other, including parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8207.20	-	Dies for drawing or extruding metal	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8207.30	-	Tools for pressing, stamping or punching	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8207.40	-	Tools for tapping or threading	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8207.50	-	Tools for drilling, other than for rock drilling	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8207.60	-	Tools for boring or broaching	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8207.70	-	Tools for milling	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8207.80	-	Tools for turning	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8207.90	-	Other interchangeable tools	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
82.08			Knives and cutting blades, for machines or for mechanical appliances.			
	8208.10	-	For metal working	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8208.20	-	For wood working	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8208.30	-	For kitchen appliances or for machines used by the food industry	(IN)Free (PK)Free (SF)Free (SD) Free (SG) Free	Free	kg
	8208.40	-	For agricultural, horticultural or forestry machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8208.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

82.09	8209.00		Plates, sticks, tips and the like for tools, un-mounted, of cermets.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
82.10	8210.00		Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.		15%	kg
82.11			Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor .			
	8211.10	-	Sets of assorted articles	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other :			
	8211.91	--	Table knives having fixed blades	(PK)Free (SD)4.5%	15%	u
	8211.92	--	Other knives having fixed blades		15%	u
	8211.93	--	Knives having other than fixed blades	(PK)Free (SD)4.5%	15%	u
	8211.94	--	Blades	(PK)Free (SD)4.5%	15%	kg
	8211.95	--	Handles of base metal		15%	kg
82.12			Razors and razor blades (including razor blade blanks in strips).			
	8212.10	-	Razors :			
	8212.10.10	---	Heads of disposable razors (incomplete razors)		15%	u
	8212.10.90	---	Other		15%	u
	8212.20	-	Safety razor blades, including razor blade blanks in strips :			
	8212.20.10	---	Razor blade blanks	(SF)Free (SD)Free (SG) Free	Free	u
	8212.20.90	---	Other	(SF)Free (SD)Free (SG) Free	Free	u
	8212.90	-	Other parts		15%	kg
82.13	8213.00		Scissors, tailors' shears and similar shears, and blades therefor.	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg

82.14			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	-	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor		15%	kg
	8214.20	-	Manicure or pedicure sets and instruments (including nail files)		15%	kg
	8214.90	-	Other		15%	kg
82.15			Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.			
	8215.10	-	Sets of assorted articles containing at least one article plated with precious metal	(BN)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8215.20	-	Other sets of assorted articles	(AD)Free (BN)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	8215.91	--	Plated with precious metal	(AD)Free (BN)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8215.99	--	Other	((AD)Free (BN)Free (SF)Free (SD)Free (SG) Free	Free	kg

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 heading 73.12, 73.15, 73.17, 73.18 or 73.20, 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 heading 83.02, the word "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.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	

83.01			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	-	Padlocks	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	8301.20	-	Locks of a kind used for motor vehicles	(IN)Free (PK)Free (SF)5% or Rs.148/- per kg (SD)4.5% or Rs.140/- per kg	15% or Rs.440/- per kg	kg
	8301.30	-	Locks of a kind used for furniture	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	8301.40	-	Other locks	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	8301.50	-	Clasps and frames with clasps, incorporating locks	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	8301.60	-	Parts	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	8301.70	-	Keys presented separately	(IN)Free (PK)Free (SF)5% or Rs.110/- per kg (SD)4.5% or Rs.100/- per kg	15% or Rs.330/- per kg	kg
83.02			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	-	Hinges :			
	8302.10.10	---	Of aluminium		15%	kg
	8302.10.20	---	Of steel		15%or Rs.70/- per kg	
	8302.10.90	---	Other		15%	kg
	8302.20	-	Castors	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8302.30	-	Other mountings, fittings and similar articles suitable for motor vehicles	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Other mountings, fittings and similar articles :			
	8302.41	--	Suitable for buildings		15%	kg
	8302.42	--	Other, suitable for furniture		15%	kg
	8302.49	--	Other		15%	kg
	8302.50	-	Hat-racks, hat-pegs, brackets and similar fixtures		15%	kg
	8302.60	-	Automatic door closers	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
83.03	8303.00		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.		15%	kg
83.04	8304.00		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 heading 94.03.		15%or Rs.125/- per kg	kg
83.05			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	-	Fittings for loose-leaf binders or files	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8305.20	-	Staples in strips	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8305.90	-	Other, including parts	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
83.06			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	-	Bells, gongs and the like :			

	8306.10.10	---	For bicycles	(SG) Free	Free	kg
	8306.10.90	---	Other	(SD)5%	15%	kg
		-	Statuettes and other ornaments :			
	8306.21	--	Plated with precious metal	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8306.29	--	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8306.30	-	Photograph, picture or similar frames; mirrors	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
83.07			Flexible tubing of base metal, with or without fittings.			
	8307.10	-	Of iron or steel			
	8307.10.10	---	Intended for transfer of liquefied petroleum gas	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8307.10.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8307.90	-	Of other base metal			
	8307.90.10	---	Intended for transfer of liquefied petroleum gas	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8307.90.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
83.08			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.			
	8308.10	-	Hooks, eyes and eyelets	(PK)Free (SD)4.5%	15%	kg
	8308.20	-	Tubular or bifurcated rivets	(PK)Free (SD)4.5%	15%	kg
	8308.90	-	Other, including parts	(PK)Free (SD)4.5%	15%	kg

83.09			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	-	Crown corks		15%	kg
	8309.90	-	Other :			
	8309.90.10	---	Roll-over capsules		15%	kg
	8309.90.20	---	Fastening of iron or steel for sealing bags		15%	kg
	8309.90.30	---	End cap with tear opening in full for metal cans	(SG) Free	Free	kg
	8309.90.40	---	End cap with tab opening for metal cans		15%	kg
	8309.90.90	---	Other		15%	kg
83.10	8310.00		Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.		15%	kg
83.11			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 of 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	-	Coated electrodes of base metal, for electric arc-welding	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG)Free	Free	kg
	8311.20	-	Cored wire of base metal, for electric arc-welding	(IN)Free (PK)Free (SF)4% (SD)1.5% (AP)Free (SG)Free	Free	kg
	8311.30	-	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG)Free	Free	kg
	8311.90	-	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG)Free	Free	kg

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 (heading 40.10), 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 (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), 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 (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (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 (heading 73.04);
 - (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 heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); 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 heading 68.04 or 69.09);
 - (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 heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.
- 2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) 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 headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) 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 heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
- 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, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.
- 6.- (A) Throughout the Nomenclature, the expression “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
- (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 heading 85.49.
- (C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

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 (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Vacuum cleaners of heading 85.08;
- (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
- (g) Radiators for the articles of Section XVII ;or
- (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
- 2.- Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.
- (A) Heading 84.19 does not, however, cover :
- (i) Germination plant, incubators or brooders (heading 84.36);
- (ii) Grain dampening machines (heading 84.37);
- (iii) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (v) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- (B) Heading 84.22 does not cover :
- (i) Sewing machines for closing bags or similar containers (heading 84.52); or
- (ii) Office machinery of heading 84.72.
- (C) Heading 84.24 does not cover :
- (i) Ink-jet printing machines (heading 84.43); or
- (ii) Water-jet cutting machines (heading 84.56).
- 3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

- 4.- Heading 84.57 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 heading 84.62, 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.
- 6.- (A) For the purposes of heading 84.71, the expression "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 heading 84.71.
- 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 heading 84.71.
- (D) Heading 84.71 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;
 - (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) Loudspeakers 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.- Heading 84.82 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 heading 73.26.
- 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 heading 84.79.

Heading 84.79 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 heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 10.- For the purposes of heading 84.85, the expression "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, plastic or ceramics).
Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.
- 11.- (A) Notes 12 (a) and (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light-emitting diodes (LED).
- (B) For the purposes of this Note and of heading 84.86, the expression “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. The expression “flat panel display” does not cover cathode-ray tube technology.
- (C) Heading 84.86 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;
(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 heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

- For the purposes of subheading 8465.20, the term “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.
- For the purposes of subheading 8471.49, the term “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).
- For the purposes of subheading 8481.20, the expression “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). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.
- Subheading 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.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	

84.01			Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
	8401.10	-	Nuclear reactors	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8401.20	-	Machinery and apparatus for isotopic separation, and parts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8401.30	-	Fuel elements (cartridges), non-irradiated	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8401.40	-	Parts of nuclear reactors	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.02			Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.			
		-	Steam or other vapour generating boilers :			
	8402.11	--	Watertube boilers with a steam production exceeding 45 t per hour	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	8402.12	--	Watertube boilers with a steam production not exceeding 45 t per hour	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	8402.19	--	Other vapour generating boilers, including hybrid boilers	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	8402.20	-	Super-heated water boilers	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	8402.90	-	Parts	(AP)Free (IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
84.03			Central heating boilers other than those of heading 84.02.			

	8403.10	-	Boilers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8403.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.04			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.			
	8404.10	-	Auxiliary plant for use with boilers of heading 84.02 or 84.03	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8404.20	-	Condensers for steam or other vapour power units	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8404.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.05			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.			
	8405.10	-	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	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8405.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.06			Steam turbines and other vapour turbines.			
	8406.10	-	Turbines for marine propulsion	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

		-	Other turbines :			
8406.81	--		Of an output exceeding 40 MW	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8406.82	--		Of an output not exceeding 40 MW	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8406.90	-		Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.07			Spark-ignition reciprocating or rotary internal combustion piston engines.			
8407.10	-		Aircraft engines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Marine propulsion engines :			
8407.21	--		Outboard motors	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8407.29	--		Other :	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :			
8407.31	--		Of a cylinder capacity not exceeding 50 cc :			
8407.31.10	---		Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers)	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
8407.31.20	---		Other, used	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
8407.31.90	---		Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u

	8407.32	--	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :			
	8407.32.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers)	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8407.32.20	---	Other, used	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8407.32.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8407.33	--	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :			
	8407.33.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers)	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8407.33.20	---	Other, used	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8407.33.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8407.34	--	Of a cylinder capacity exceeding 1,000 cc :			
	8407.34.10	---	More than ten years old	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8407.34.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8407.90	-	Other engines :			
	8407.90.10	---	More than ten years old	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8407.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
84.08			Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			

	8408.10	-	Marine propulsion engines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8408.20	-	Engines of a kind used for the propulsion of vehicles of Chapter 87 :			
	8408.20.10	---	Used	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8408.20.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8408.90	-	Other engines :			
	8408.90.10	---	Used	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8408.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
84.09			Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08			
	8409.10	-	For aircraft engines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	8409.91	--	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)	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8409.91.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8409.99	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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84.10			Hydraulic turbines, water wheels, and regulators therefor.			
		-	Hydraulic turbines and water wheels :			
	8410.11	--	Of a power not exceeding 1,000 kW	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8410.12	--	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8410.13	--	Of a power exceeding 10,000 kW	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8410.90	-	Parts, including regulators	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.11			Turbo-jets, turbo-propellers and other gas turbines.			
		-	Turbo-jets :			
	8411.11	--	Of a thrust not exceeding 25 kN	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8411.12	--	Of a thrust exceeding 25 kN	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Turbo-propellers :			
	8411.21	--	Of a power not exceeding 1,100 kW	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8411.22	--	Of a power exceeding 1,100 kW	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other gas turbines :			
	8411.81	--	Of a power not exceeding 5,000 kW	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8411.82	--	Of a power exceeding 5,000 kW	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Parts :			
	8411.91	--	Of turbo-jets or turbo-propellers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8411.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.12			Other engines and motors.			
	8412.10	-	Reaction engines other than turbo-jets	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Hydraulic power engines and motors :			
	8412.21	--	Linear acting (cylinders)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8412.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Pneumatic power engines and motors :			
	8412.31	--	Linear acting (cylinders)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8412.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8412.80	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8412.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

84.13			Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
		-	Pumps fitted or designed to be fitted with a measuring device :			
	8413.11	--	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8413.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8413.20	-	Hand pumps, other than those of subheading 8413.11 or 8413.19	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8413.30	-	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8413.40	-	Concrete pumps	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8413.50	-	Other reciprocating positive displacement pumps	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8413.60	-	Other rotary positive displacement pumps		15%	u
	8413.70	-	Other centrifugal pumps :			
		---	Water pumps except submersible pumps, having an inlet and outlet of a internal diameter not exceeding 15 cm :			
	8413.70.11	----	Used		15%	u
	8413.70.19	----	Other		15%	u
		---	Other :			
	8413.70.91	----	Used	(SG) Free	Free	u
	8413.70.99	----	Other	(SG) Free	Free	u
	8413.81	--	Pumps	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8413.82	--	Liquid elevators	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Parts :			

	8413.91	--	Of pumps :			
	8413.91.10	---	Housings	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8413.91.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	8413.92	--	Of liquid elevators	(SD)4.5%	10%	kg
84.14			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	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8414.20	-	Hand or foot-operated air pump	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8414.30	-	Compressors of a kind used in refrigerating equipment	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8414.40	-	Air compressors mounted on a wheeled chassis for towing	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
		-	Fans :			
	8414.51	--	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	(AD)9.96% (BN)9.96% (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u
	8414.59	--	Other	(SF)Free (SD)Free (SG) Free	15%	u
	8414.60	-	Hoods having a maximum horizontal side not exceeding 120 cm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8414.70	-	Gas-tight biological safety cabinets	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8414.80	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8414.90	-	Parts:			
	8414.90.10	---	Parts of subheading 8414.51 and national subdivision 8414.59	(IN)Free (PK)Free (SF)5% (SD)5%	10%	kg
	8414.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.15			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	-	Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system" :			
	8415.10.10	---	Used / reconditioned		15%	u
		---	"Split system" :			
	8415.10.21	----	Of a capacity not exceeding 9,000 BTU	(IN)Free	15% or Rs. 7,400/- per u	u
	8415.10.22	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	(IN)Free	15% or Rs. 8,700/- per u	u
	8415.10.23	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	(IN)Free	15% or Rs. 10,500/ - per u	u
	8415.10.24	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	(IN)Free	15% or Rs. 14,800/ - per u	u
	8415.10.25	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	(IN)Free	15% or Rs. 19,800/- per u	u
	8415.10.29	----	Other	(IN)Free	15%	u
		---	Self-contained :			
	8415.10.31	----	Of a capacity not exceeding 9,000 BTU	(AP)14.25% or Rs.4,561/- per u	15% or Rs. 4,800/- per u	u

8415.10.32	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	(AP)14.25% or Rs. 5,797/- per u	15% or 6,100/- per u	u
8415.10.33	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	(AP)14.25% or Rs. 7,979/- per u	15% or Rs. 8,400/- per u	u
8415.10.34	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU		15% or Rs. 17,900/ - per u	u
8415.10.35	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU		15% or Rs. 23,400/ - per u	u
8415.10.39	----	Other		15%	u
8415.20	-	Of a kind used for persons, in motor vehicles :			
8415.20.10	---	Used / reconditioned		15%	u
8415.20.90	---	Other		15%	u
	-	Other :			
8415.81	--	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :			
8415.81.10	---	Used / reconditioned	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
8415.81.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
8415.82	--	Other, incorporating a refrigerating unit :			
8415.82.10	---	Used / reconditioned	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
8415.82.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
8415.83	--	Not incorporating a refrigerating unit :			
8415.83.10	---	Used / reconditioned	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
8415.83.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
8415.90	-	Parts :			
	---	Outdoor units of split type air conditioning machines :			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8415.90.11	----	Used / reconditioned	(IN)Free (PK)Free (SF)5% or Rs. 7,467/- per u (SD)5% or Rs. 7,467/- per u	15% or Rs. 22,400/ - per u	kg
	8415.90.19	----	Other	(IN)Free (PK)Free (SF)5% or Rs. 7,467/- per u (SD)5% or Rs. 7,467/- per u	15% or Rs. 22,400/ -per u	kg
		---	Indoor units of split type air conditioning machines :			
	8415.90.21	----	Used / reconditioned	(IN)Free (PK)Free (SF)5% or Rs. 7,467/- per u (SD)5% or Rs. 7,467/- per u	15% or Rs. 22,400 /- per u	kg
	8415.90.29	----	Other	(IN)Free (PK)Free (SF)5% or Rs. 7,467/- per u (SD)5% or Rs. 7,467/- per u	15% or Rs. 22,400/ - per u	kg
	8415.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
84.16			Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.			
	8416.10	-	Furnace burners for liquid fuel	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8416.20	-	Other furnace burners, including combination burners	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8416.30	-	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8416.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.17			Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			

	8417.10	-	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8417.20	-	Bakery ovens, including biscuit ovens	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8417.80	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8417.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.18			Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.			
	8418.10	-	Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof :			
	8418.10.10	---	Used / reconditioned	(AP)12.6% (IN)Free (PK)Free (SF)5% (SD)2.5%	15%	u
	8418.10.90	---	Other	(AP)12.6% (IN)Free (PK)Free (SF)5% (SD)2.5%	15%	u
		-	Refrigerators, household type :			
	8418.21	--	Compression-type :			
	8418.21.10	---	Used / reconditioned	(AP)12.6% (IN)Free (PK)Free (SF)6% (SD)4.5%	15%	u
	8418.21.90	---	other	(AP)12.6% (IN)Free (PK)Free (SF)6% (SD)4.5%	15%	u
	8418.29	--	Other :			
	8418.29.10	---	Used / reconditioned absorption-type, electrical	(AP)12.6% (IN)Free (PK)Free (SF)9% (SD)2.5%	15%	u
	8418.29.20	---	Other absorption-type, electrical	(AP)12.6% (IN)Free (PK)Free (SF)9% (SD)2.5%	15%	u

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	8418.29.30	---	Other used / reconditioned	(AP)12.6% (SD)2.5%	15%	u
	8418.29.90	---	Other	(AP)12.6% (SD)2.5%	15%	u
	8418.30	-	Freezers of the chest type, not exceeding 800 l capacity :			
	8418.30.10	---	Not exceeding 566 l used / reconditioned	(AP)13% (IN)Free (PK)Free (SF)5% (SD)5%	15%	u
	8418.30.20	---	Other, not exceeding 566 l	(AP)13% (IN)Free (PK)Free (SF)5% (SD)5%	15%	u
	8418.30.30	---	Other, used / reconditioned	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8418.30.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8418.40	-	Freezers of the upright type, not exceeding 900 l capacity :			
	8418.40.10	---	Not exceeding 566 l used / reconditioned	(AP)13%	15%	u
	8418.40.20	---	Other, not exceeding 566 l	(AP)13%	15%	u
	8418.40.30	---	Other, used / reconditioned	(SG) Free	Free	u
	8418.40.90	---	Other	(SG) Free	Free	u
	8418.50	-	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :			
	8418.50.10	---	Used / reconditioned	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8418.50.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other refrigerating or freezing equipment; heat pumps :			
	8418.61	--	Heat pumps other than air conditioning machines of heading 84.15	(AP)Free (PK)Free (SD)Free (SG) Free	Free	u
	8418.69	--	Other :			
	8418.69.10	---	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned	(AP)11.25% (PK)Free (SD)4.5%	15%	kg
	8418.69.20	---	Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l	(AP)11.25% (PK)Free (SD)4.5%	15%	kg

	8418.69.30	---	Blast-freezers for preserving poultry meat used/ reconditioned	(AP)Free (PK)Free (SD)Free (SG) Free	Free	kg
	8418.69.40	---	Other, blast-freezers for preserving poultry meat	(AP)Free (PK)Free (SD)Free (SG) Free	Free	kg
	8418.69.50	---	Milk chilling tanks used/ reconditioned	(AP)Free (PK)Free (SD)Free (SG) Free	Free	kg
	8418.69.60	---	Other, milk chilling tanks	(AP)Free (PK)Free (SD)Free (SG) Free	Free	kg
	8418.69.70	---	Other, used/ re-conditioned	(AP)Free (PK)Free (SD)Free (SG) Free	Free	kg
	8418.69.90	---	Other	(AP)Free (PK)Free (SD)Free (SG) Free	Free	kg
		-	Parts :			
	8418.91	--	Furniture designed to receive refrigerating or freezing equipment :			
	8418.91.10	---	Cabinets for refrigerators	(SG) Free	Free	kg
	8418.91.20	---	Other cabinets		15%	kg
	8418.91.90	---	Other	(AP)7.5%	15%	kg
	8418.99	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.19			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.			
		-	Instantaneous or storage water heaters, non-electric:			
	8419.11	--	Instantaneous gas water heaters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8419.12	--	Solar water heaters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

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8419.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8419.20	-	Medical, surgical or laboratory sterilisers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	-	Dryers :			
8419.33	--	Lyophilisation apparatus, freeze drying units and spray dryers	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8419.34	--	Other, for agricultural products	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8419.35	--	Other, for wood, paper pulp, paper or paperboard	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8419.39	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8419.40	-	Distilling or rectifying plant	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8419.50	-	Heat exchange units	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8419.60	-	Machinery for liquefying air or other gases	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	-	Other machinery, plant and equipment :			
8419.81	--	For making hot drinks or for cooking or heating food	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8419.89	--	Other :			
8419.89.10	---	Equipment for pasteurization and sterilization of milk	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u

	8419.89.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8419.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.20			Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.			
	8420.10	-	Calendering or other rolling machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Parts :			
	8420.91	--	Cylinders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8420.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.21			Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
		-	Centrifuges, including centrifugal dryers :			
	8421.11	--	Cream separators	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8421.12	--	Clothes-dryers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8421.19	--	Other :			
	8421.19.10	---	Centrifuges for testing of milk including milk-fat	(IN)Free (PK)Free (SF)Free (SD) Free (SG) Free	Free	u
	8421.19.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Filtering or purifying machinery and apparatus for liquids :			

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	8421.21	--	For filtering or purifying water :			
	8421.21.10	---	Household, candle type	(PK)Free	15% or Rs.1000 /- per unit	u
	8421.21.90	---	Other	(PK)Free (SG) Free	Free	u
	8421.22	--	For filtering or purifying beverages other than water	(SD)Free	15%	u
	8421.23	--	Oil or petrol-filters for internal combustion engines:			
	8421.23.10	---	Energy serving ceramic filters for motor vehicles	(SG) Free	Free	u
	8421.23.90	---	Other		15%	u
	8421.29	--	Other :			
	8421.29.10	---	Disposable sterilized dialyzer	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8421.29.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Filtering or purifying machinery and apparatus for gases :			
	8421.31	--	Intake air filters for internal combustion engines		15%	u
	8421.32	--	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines.	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8421.39	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Parts :			
	8421.91	--	Of centrifuges, including centrifugal dryers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8421.99	--	Other :			
	8421.99.10	---	Replacement oil filter cartridges (elements) for internal combustion engines	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8421.99.20	---	Replacement air filter cartridges (elements) for internal combustion engines	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8421.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

84.22			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.			
		-	Dish washing machines :			
	8422.11	--	Of the household type	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8422.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8422.20	-	Machinery for cleaning or drying bottles or other containers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	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	---	Machinery for packing of milk	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8422.30.20	---	Tea bag packaging machines producing tea bags made of filter paper to accommodate up to 4 g of tea	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8422.30.30	---	For canning fruit / vegetables	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8422.30.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8422.40	-	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8422.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.23			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	-	Personal weighing machines, including baby scales; household scales :			
	8423.10.10	---	Personal weighing machines, including baby scales	(SG) Free	Free	u
	8423.10.20	---	Household scales		15%	u
	8423.20	-	Scales for continuous weighing of goods on conveyors	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8423.30	-	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other weighing machinery :			
	8423.81	--	Having a maximum weighing capacity not exceeding 30 kg	(IN)Free (PK)Free (SF)5% (SD)5%	15%	u
	8423.82	--	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	u
	8423.89	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8423.90	-	Weighing machine weights of all kinds; parts of weighing machinery :			
	8423.90.10	---	Weights	(AP)13.5% (IN)Free (PK)Free (SF)7.5% (SD)5%	15%	kg
	8423.90.90	---	Parts	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	84.24		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	-	Fire extinguishers, whether or not charged	(AP)7.5% (PK)Free (SD)4.5%	10%	u
	8424.20	-	Spray guns and similar appliances	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8424.30	-	Steam or sand blasting machines and similar jet projecting machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Agricultural or horticultural sprayers:			
	8424.41	--	Portable sprayers	(SF)Free (SD)Free (SG) Free	Free	u
	8424.49	--	Other	(SF)Free (SD)Free (SG) Free	Free	u
		-	Other appliances :			
	8424.82	--	Agricultural or horticultural	(SF)Free (SD)Free (SG) Free	Free	u
	8424.89	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8424.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.25			Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.			
		-	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :			
	8425.11	--	Powered by electric motor	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8425.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Winches; capstans :			
	8425.31	--	Powered by electric motor	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8425.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Jacks; hoists of a kind used for raising vehicles :			
	8425.41	--	Built-in Jacking systems of a type used in garages	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8425.42	--	Other jacks and hoists, hydraulic	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

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	8425.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.26			Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.			
		-	Overhead traveling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :			
	8426.11	--	Overhead travelling cranes on fixed support	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8426.12	--	Mobile lifting frames on tyres and straddle carriers	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8426.19	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8426.20	-	Tower cranes	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8426.30	-	Portal or pedestal jib cranes	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
		-	Other machinery, self-propelled :			
	8426.41	--	On tyres	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8426.49	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
		-	Other machinery :			
	8426.91	--	Designed for mounting on road vehicles	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8426.99	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
84.27			Fork-lift trucks; other work trucks fitted with lifting or handling equipment.			
	8427.10	-	Self-propelled trucks powered by an electric motor	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8427.20	-	Other self-propelled trucks	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8427.90	-	Other trucks			
	8427.90.10	---	Hand operated pallet truck with hydraulic jack	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8427.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.28			Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
	8428.10	-	Lifts and skip hoists :			
	8428.10.10	---	Scissor lifts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8428.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8428.20	-	Pneumatic elevators and conveyors	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other continuous-action elevators and conveyors, for goods or materials :			
	8428.31	--	Specially designed for underground use	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	8428.32	--	Other, bucket type	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	8428.33	--	Other, belt type	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	8428.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	8428.40	-	Escalators and moving walkways	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8428.60	-	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8428.70	-	Industrial robots	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8428.90	-	Other machinery	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
84.29			Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
		-	Bulldozers and angledozers :			
	8429.11	--	Track laying	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8429.19	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8429.20	-	Graders and levellers	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8429.30	-	Scrapers	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8429.40	-	Tamping machines and road rollers	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
		-	Mechanical shovels, excavators and shovel loaders:			
	8429.51	--	Front-end shovel loaders	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8429.52	--	Machinery with a 360° revolving superstructure	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8429.59	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
84.30			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	-	Pile-drivers and pile-extractors	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8430.20	-	Snow-ploughs and snow-blowers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Coal or rock cutters and tunnelling machinery:			
	8430.31	--	Self-propelled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8430.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other boring or sinking machinery :			
	8430.41	--	Self-propelled	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8430.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8430.50	-	Other machinery, self-propelled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other machinery, not self-propelled :			
	8430.61	--	Tamping or compacting machinery	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8430.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.31			Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.			
	8431.10	-	Of machinery of heading 84.25	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8431.20	-	Of machinery of heading 84.27	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Of machinery of heading 84.28 :			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

8431.31	--	Of lifts, skip hoists or escalators	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
8431.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	-	Of machinery of heading 84.26, 84.29 or 84.30 :			
8431.41	--	Buckets, shovels, grabs and grips	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
8431.42	--	Bulldozer or angle dozerblades	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
8431.43	--	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
8431.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10	-	Ploughs	(PK)Free (SD)1.5% (SG) Free	Free	u
	-	Harrows, scarifiers, cultivators, weeders and hoes :			
8432.21	--	Disc harrows	(PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8432.29	--	Other	(PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	-	Seeders, planters and transplanters :			
8432.31	--	No-till direct seeders, planters and transplanter	(PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8432.39	--	Other	(PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	-	Manure spreaders and fertiliser distributors:			
8432.41	--	Manure spreaders	(PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u

	8432.42	--	Fertiliser distributors	(PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8432.80	-	Other machinery :			
	8432.80.10	---	Lawn or sports ground rollers	(IN)Free (PK)Free (SF) 5% (SD)4.5%	10%	u
	8432.80.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8432.90	-	Parts :			
	8432.90.10	---	For lawn or sports-ground rollers	(PK)Free (SD)4.5%	10%	kg
	8432.90.90	---	Other	(PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
84.33			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.			
		-	Mowers for lawns, parks or sports-grounds :			
	8433.11	--	Powered, with the cutting device rotating in a horizontal plane	(GT)8% (PK)Free	10%	u
	8433.19	--	Other	(GT)12% (PK)Free	15%	u
	8433.20	-	Other mowers, including cutter bars for tractor mounting	(AP) Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8433.30	-	Other haymaking machinery	(SF)4% (SD)1.5% (SG) Free	Free	u
	8433.40	-	Straw or fodder balers, including pick-up balers	(SD)1.5% (SG) Free	Free	u
		-	Other harvesting machinery; threshing machinery :			
	8433.51	--	Combine harvester-threshers	(SF)Free (SD)Free (SG) Free	Free	u
	8433.52	--	Other threshing machinery	(SD)1.5% (SG) Free	Free	u
	8433.53	--	Root or tuber harvesting machines	(SF)4% (SD)1.5% (SG) Free	Free	u
	8433.59	--	Other	(SD)1.5% (SG) Free	Free	u
	8433.60	-	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	(SF)4% (SD)1.5% (SG) Free	Free	u
	8433.90	-	Parts :			

	8433.90.10	---	Of machines of sub-heading 8433.11 and 8433.19	(AP) Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	8433.90.90	---	Other	(AP) Free (SF)4% (SD)1.5% (SG) Free	Free	kg
84.34			Milking machines and dairy machinery.			
	8434.10	-	Milking machines	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8434.20	-	Dairy machinery	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8434.90	-	Parts	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
84.35			Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
	8435.10	-	Machinery	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8435.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.36			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	-	Machinery for preparing animal feeding stuffs	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Poultry-keeping machinery; poultry incubators and brooders :			
	8436.21	--	Poultry incubators and brooders	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8436.29	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u

	8436.80	-	Other machinery	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Parts :			
	8436.91	--	Of poultry-keeping machinery or poultry incubators and brooders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8436.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.37			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	-	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u
	8437.80	-	Other machinery	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8437.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.38			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	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8438.20	-	Machinery for the manufacture of confectionery, cocoa or chocolate	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8438.30	-	Machinery for sugar manufacture	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8438.40	-	Brewery machinery	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8438.50	-	Machinery for the preparation of meat or poultry	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8438.60	-	Machinery for the preparation of fruits, nuts or vegetables	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8438.80	-	Other machinery :			
	8438.80.10	---	C.T.C and L.T.P tea machinery	(SD)Free (SG) Free	Free	u
	8438.80.20	---	Colour separators for the tea industry	(SD)Free (SG) Free	Free	u
	8438.80.30	---	Vertical type, electrostatic, stalk and fibre extractor	(SD)5% (SG) Free	Free	u
	8438.80.40	---	Other tea machinery	(SD)1.5% (SG) Free	Free	u
	8438.80.90	---	Other	(SD)Free (SG) Free	Free	u
	8438.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.39			Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
	8439.10	-	Machinery for making pulp of fibrous cellulosic material	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8439.20	-	Machinery for making paper or paperboard	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8439.30	-	Machinery for finishing paper or paperboard	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Parts :			
	8439.91	--	Of machinery for making pulp of fibrous cellulosic material	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	8439.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.40			Book-binding machinery, including book-sewing machines.			
	8440.10	-	Machinery	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8440.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.41			Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
	8441.10	-	Cutting machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8441.20	-	Machines for making bags, sacks or envelopes	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8441.30	-	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8441.40	-	Machines for moulding articles in paper pulp, paper or paperboard	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8441.80	-	Other machinery	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8441.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.42			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).			
	8442.30	-	Machinery, apparatus and equipment	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8442.40	-	Parts of the foregoing machinery, apparatus or equipment	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8442.50	-	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.43			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.			
		-	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :			
	8443.11	--	Offset printing machinery, reel-fed	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.12	--	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22cm and the other side not exceeding 36 cm in the unfolded state)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.13	--	Other offset printing machinery	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.14	--	Letterpress printing machinery, reelfed, excluding flexographic printing	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.15	--	Letterpress printing machinery, other than reelfed, excluding flexographic printing	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.16	--	Flexographic printing machinery	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.17	--	Gravure printing machinery	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8443.19	--	Other :			
	8443.19.10	---	For textile fabrics	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.19.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other printers, copying machines and facsimile machines, whether or not combined :			
	8443.31	--	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	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.31.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.32	--	Other, capable of connecting to an automatic data processing machine or to a network :			
	8443.32.10	---	Multi-colour copying machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.32.20	---	Teleprinters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.32.30	---	Printers for textile fabrics	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.32.40	---	Other printers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.32.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.39	--	Other :			
	8443.39.10	---	Multi-colour copying machines, whether or not combined with printers and / or facsimile machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8443.39.20	---	Printers for textile fabrics	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.39.30	---	Other printers	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8443.39.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Parts and accessories :			
	8443.91	--	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	8443.99	--	Other :			
	8443.99.10	---	Parts and accessories of copying machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	8443.99.20	---	Parts and accessories of facsimile machines or teleprinters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	8443.99.30	---	Parts and accessories of printers of national subdivision 8443.32.40	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
	8443.99.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
84.44	8444.00		Machines for extruding, drawing, texturing or cutting man-made textile materials.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.45			Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.			
		-	Machines for preparing textile fibers :			

	8445.11	--	Carding machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8445.12	--	Combing machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8445.13	--	Drawing or roving machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8445.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8445.20	-	Textile spinning machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8445.30	-	Textile doubling or twisting machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8445.40	-	Textile winding (including weft-winding) or reeling machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8445.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.46			Weaving machines (looms).			
	8446.10	-	For weaving fabrics of a width not exceeding 30 cm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	For weaving fabrics of a width exceeding 30 cm, shuttle type :			
	8446.21	--	Power looms	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8446.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8446.30	-	For weaving fabrics of a width exceeding 30 cm, shuttleless type	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.47			Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			
		-	Circular knitting machines :			
	8447.11	--	With cylinder diameter not exceeding 165 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8447.12	--	With cylinder diameter exceeding 165 mm	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8447.20	-	Flat knitting machines; stitch-bonding machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8447.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.48			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).			
		-	Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :			
	8448.11	--	Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8448.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8448.20	-	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

		-	Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :			
	8448.31	--	Card clothing	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8448.32	--	Of machines for preparing textile fibers, other than card clothing	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8448.33	--	Spindles, spindle flyers, spinning rings and ring travellers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8448.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Parts and accessories of weaving machines (looms) or of their auxiliary machinery :			
	8448.42	--	Reeds for looms, healds and heald-frames	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8448.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :			
	8448.51	--	Sinkers, needles and other articles used in forming stitches	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8448.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.49	8449.00		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.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.50			Household or laundry-type washing machines, including machines which both wash and dry .			
		-	Machines, each of a dry linen capacity not exceeding 10 kg :			

	8450.11	--	Fully-automatic machines :			
	8450.11.10	---	Unassembled in completely knocked-down form		15%	u
	8450.11.20	---	Used / reconditioned		15%	u
		---	Other, top loading :			
	8450.11.31	----	Of a dry linen capacity less than 4 kg		15% or Rs. 3,300/- per u	u
	8450.11.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg		15% or Rs. 4,000/- per u	u
	8450.11.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg		15% or Rs. 4,700/- per u	u
	8450.11.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg		15% or Rs. 5,300/- per u	u
	8450.11.39	----	Other		15%	u
		---	Other, front loading :			
	8450.11.41	----	Of a dry linen capacity less than 4 kg		15% or Rs. 4,000/- per u	u
	8450.11.42	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg		15% or Rs. 5,000/- per u	u
	8450.11.43	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg		15% or Rs. 5,800/- per u	u
	8450.11.44	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg		15% or Rs. 6,600/- per u	u
	8450.11.49	----	Other		15%	u
	8450.12	--	Other machines, with built-in centrifugal drier :			
	8450.12.10	---	Unassembled in completely knocked-down form		15%	u
	8450.12.20	---	Used / reconditioned		15%	u
		---	Other :			
	8450.12.31	----	Of a dry linen capacity less than 4 kg		15% or Rs. 1,600/- per u	u

8450.12.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg		15% or Rs. 2,300/- per u	u
8450.12.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg		15% or Rs. 3,100/- per u	u
8450.12.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg		15% or Rs. 4,000/- per u	u
8450.12.39	----	Other		15%	u
8450.19	--	Other :			
8450.19.10	---	Unassembled in completely knocked-down form		10%	u
8450.19.20	---	Used / reconditioned		15%	u
	---	Other :			
8450.19.31	----	Of a dry linen capacity less than 4 kg		15% or Rs. 1,600/- per u	u
8450.19.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg		15% or Rs. 2,300/- per u	u
8450.19.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg		15% or Rs. 3,100/- per u	u
8450.19.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg		15% or Rs. 4,000/- per u	u
8450.19.39	----	Other		15%	u
8450.20	-	Machines, each of a dry linen capacity exceeding 10 kg	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8450.90	-	Parts			
8450.90.10	---	Cabinets with or without other components	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	10%	u
8450.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

84.51			Machinery (other than machines of heading 84.50) 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	-	Dry-cleaning machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Drying machines :			
	8451.21	--	Each of a dry linen capacity not exceeding 10 kg	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8451.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8451.30	-	Ironing machines and presses (including fusing presses)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8451.40	-	Washing, bleaching or dyeing machines :			
	8451.40.10	---	For textile yarns and fabrics	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8451.40.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8451.50	-	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8451.80	-	Other machinery :			
	8451.80.10	---	For finishing textile fabrics	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8451.80.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8451.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.52			Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles .			
	8452.10	-	Sewing machines of the household type :			
	8452.10.10	---	Completely knocked-down, excluding furniture and stands		Free	u
	8452.10.90	---	Other	(AP)12%	15%	u
		-	Other sewing machines :			
	8452.21	--	Automatic units	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8452.29	--	Other	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8452.30	-	Sewing machine needles	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8452.90	-	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines :			
	8452.90.10	---	Furniture, bases and covers for sewing machines and parts thereof	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8452.90.90	---	Other parts of sewing machines	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.53			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	-	Machinery for preparing, tanning or working hides, skins or leather	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

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	8453.20	-	Machinery for making or repairing footwear	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8453.80	-	Other machinery	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8453.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.54			Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
	8454.10	-	Converters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8454.20	-	Ingot moulds and ladles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8454.30	-	Casting machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8454.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.55			Metal-rolling mills and rolls therefor.			
	8455.10	-	Tube mills	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other rolling mills :			
	8455.21	--	Hot or combination hot and cold	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8455.22	--	Cold	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8455.30	-	Rolls for rolling mills	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8455.90	-	Other parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.56			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.			
		-	Operated by laser or other light or photon beam processes :			
	8456.11	--	Operated by laser	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8456.12	--	Operated by other light or photon beam processes	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8456.20	-	Operated by ultrasonic processes	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8456.30	-	Operated by electro-discharge processes	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8456.40	-	Operated by plasma arc processes	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8456.50	-	Water-jet cutting machines	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8456.90	-	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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84.57			Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.			
	8457.10	-	Machining centres	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8457.20	-	Unit construction machines (single station)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8457.30	-	Multi-station transfer machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.58			Lathes (including turning centres) for removing metal .			
		-	Horizontal lathes :			
	8458.11	--	Numerically controlled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8458.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other lathes :			
	8458.91	--	Numerically controlled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8458.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.59			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 (+).			
	8459.10	-	Way-type unit head machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other drilling machines :			

	8459.21	--	Numerically controlled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8459.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other boring-milling machines :			
	8459.31	--	Numerically controlled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8459.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other boring machines :			
	8459.41	--	Numerically controlled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8459.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Milling machines, knee-type :			
	8459.51	--	Numerically controlled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8459.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other milling machines :			
	8459.61	--	Numerically controlled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8459.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8459.70	-	Other threading or tapping machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.60			Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise			

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			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 .			
		-	Flat-surface grinding machines :			
	8460.12	--	Numerically controlled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8460.19	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other grinding machines :			
	8460.22	--	Centreless grinding machines, numerically controlled	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8460.23	--	Other cylindrical grinding machines, numerically controlled	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8460.24	--	Other, numerically controlled	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8460.29	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Sharpening (tool or cutter grinding) machines :			
	8460.31	--	Numerically controlled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8460.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8460.40	-	Honing or lapping machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8460.90	-	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

84.61			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	-	Shaping or slotting machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8461.30	-	Broaching machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8461.40	-	Gear cutting, gear grinding or gear finishing machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8461.50	-	Sawing or cutting-off machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8461.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.62			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 or notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.			
		-	Hot forming machines for forging, die forging (including presses) and hot hammers :			
	8462.11	--	Closed die forging machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8462.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Bending, folding, straightening or flattening machines (including press breakes) for flat products :			
	8462.22	--	Profile forming machines	(IN)Free (PK)Free	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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				(SF)Free (SD)Free (SG) Free		
8462.23	--	Numerically controlled press brakes		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8462.24	--	Numerically controlled panel benders		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8462.25	--	Numerically controlled roll forming machines		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8462.26	--	Other Numerically controlled bending, folding, straightening or flattening machines		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8462.29	--	Other		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	-	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		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8462.33	--	Numerically controlled shearing machines		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8462.39	--	Other		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	-	Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines :				
8462.42	--	Numerically controlled		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8462.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Machines for working tube, pipe, hollow sections and bar (excluding presses):			
	8462.51	--	Numerically controlled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8462.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Cold metal working presses :			
	8462.61	--	Hydraulic presses	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8462.62	--	Mechanical presses	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8462.63	--	Servo-presses	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8462.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8462.90	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.63			Other machine-tools for working metal or cermets, without removing material.			
	8463.10	-	Draw-benches for bars, tubes, profiles, wire or the like	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8463.20	-	Thread rolling machines	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8463.30	-	Machines for working wire	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8463.90	-	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.64			Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass .			
	8464.10	-	Sawing machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8464.20	-	Grinding or polishing machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8464.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.65			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	-	Machines which can carry out different types of machining operations without tool change between such operations	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8465.20	-	Machining centres	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other :			
	8465.91	--	Sawing machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8465.92	--	Planing, milling or moulding (by cutting) machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8465.93	--	Grinding, sanding or polishing machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8465.94	--	Bending or assembling machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8465.95	--	Drilling or morticing machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8465.96	--	Splitting, slicing or paring machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8465.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.66			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 other special attachments for the machines; tool holders for any type of tool for working in the hand.			
	8466.10	-	Tool holders and self-opening dieheads	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8466.20	-	Work holders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8466.30	-	Dividing heads and other special attachments for machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	8466.91	--	For machines of heading 84.64	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8466.92	--	For machines of heading 84.65	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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				(SG) Free		
	8466.93	--	For machines of headings 84.56 to 84.61	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8466.94	--	For machines of heading 84.62 or 84.63	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.67			Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.			
		-	Pneumatic :			
	8467.11	--	Rotary type (including combined rotary-percussion)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8467.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	With self-contained electric motor :			
	8467.21	--	Drills of all kinds	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8467.22	--	Saws	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8467.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other tools :			
	8467.81	--	Chain saws	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8467.89	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Parts :			
	8467.91	--	Of chain saws	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8467.92	--	Of pneumatic tools	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free (SG) Free		
	8467.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.68			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.			
	8468.10	-	Hand-held blow pipes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8468.20	-	Other gas-operated machinery and apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8468.80	-	Other machinery and apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8468.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
[84.69]						
84.70			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	-	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other electronic calculating machines :			
	8470.21	--	Incorporating a printing device	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8470.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8470.30	-	Other calculating machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8470.50	-	Cash registers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8470.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8471			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.			
	8471.30	-	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	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8471.30.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other automatic data processing machines :			
	8471.41	--	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	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8471.41.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8471.49	--	Other, presented in the form of systems :			
	8471.49.10	---	Used / reconditioned	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8471.49.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8471.50	-	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	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8471.50.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8471.60	-	Input or output units, whether or not containing storage units in the same housing	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8471.70	-	Storage units	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8471.80	-	Other units of automatic data processing machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8471.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
84.72		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	-	Duplicating machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8472.30	-	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 canceling postage stamps	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8472.90	-	Other :				
8472.90.10	---	Braille type writers	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8472.90.90	---	Other	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
84.73			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.			
		-	Parts and accessories of the machines of heading 84.70 :			
	8473.21	--	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8473.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8473.30	-	Parts and accessories of the machines of heading 84.71 :			
	8473.30.10	---	Used / reconditioned mother boards	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8473.30.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8473.40	-	Parts and accessories of the machines of heading 84.72 :			
	8473.40.10	---	Parts for braille type writers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8473.40.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8473.50	-	Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72 :			
	8473.50.10	---	Parts for braille type writers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8473.50.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

84.74			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	-	Sorting, screening, separating or washing machines	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8474.20	-	Crushing or grinding machines	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
		-	Mixing or kneading machines :			
	8474.31	--	Concrete or mortar mixers	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8474.32	--	Machines for mixing mineral substances with bitumen	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8474.39	--	Other	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8474.80	-	Other machinery	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8474.90	-	Parts	(AP)Free (IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
84.75			Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			
	8475.10	-	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Machines for manufacturing or hot working glass or glassware :			
	8475.21	--	Machines for making optical fibers and preforms thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8475.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8475.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.76			Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.			
		-	Automatic beverage-vending machines :			
	8476.21	--	Incorporating heating or refrigerating devices	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8476.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other machines :			
	8476.81	--	Incorporating heating or refrigerating devices	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8476.89	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8476.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.77			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	-	Injection-moulding machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8477.20	-	Extruders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8477.30	-	Blow moulding machines	(IN)Free (PK)Free (SF)Free	Free	u

				(SD)Free (SG) Free		
8477.40	-	Vacuum moulding machines and other thermoforming machines		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	-	Other machinery for moulding or otherwise forming :				
8477.51	--	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8477.59	--	Other		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8477.80	-	Other machinery		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8477.90	-	Parts		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.				
8478.10	-	Machinery		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8478.90	-	Parts		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.				
8479.10	-	Machinery for public works, building or the like		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8479.20	-	Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils :				
8479.20.10	---	Special grinders, crushers, or presses for oil seeds or oleaginous fruits		(IN)Free (PK)Free (SF)5% (SD)5%	15%	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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8479.20.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8479.30	-	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	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8479.40	-	Rope or cable-making machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8479.50	-	Industrial robots, not elsewhere specified or included	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8479.60	-	Evaporative air coolers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	-	Passenger boarding bridges :			
8479.71	--	Of a kind used in airports	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8479.79	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	-	Other machines and mechanical appliances :			
8479.81	--	For treating metal, including electric wire coil-winders	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8479.82	--	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
8479.83	--	Cold isostatic presses	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u
8479.89	--	Other :			
8479.89.10	---	Digital electronic educational equipment	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u

	8479.89.20	---	Liquid petroleum (LP) gas conversion kit for auto-trishaws	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u
	8479.89.30	---	Silos equipped with relevant optional mechanical apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u
	8479.89.40	---	Industrial racking systems equipped with relevant optional mechanical apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u
	8479.89.50	---	Solar tracker without solar cells	(AP)Free (SG)Free	Free	u
	8479.89.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	8479.90	-	Parts	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
84.80			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	-	Moulding boxes for metal foundry	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8480.20	-	Mould bases	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8480.30	-	Moulding patterns	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Moulds for metal or metal carbides :			
	8480.41	--	Injection or compression types	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8480.49	--	Other	(IN)Free (PK)Free	Free	kg

				(SF)Free (SD)Free (SG) Free		
	8480.50	-	Moulds for glass	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8480.60	-	Moulds for mineral materials	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Moulds for rubber or plastics :			
	8480.71	--	Injection or compression types	(SD) Free (SG) Free	Free	kg
	8480.79	--	Other	(SD) Free (SG) Free	Free	kg
84.81			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	-	Pressure-reducing valves			
	8481.10.10	---	Valve fittings for use with liquefied petroleum gas cylinders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8481.10.20	---	Pressure regulators and automatic changeover device for liquefied petroleum gas	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8481.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8481.20	-	Valves for oleohydraulic or pneumatic transmissions	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8481.30	-	Check (nonreturn) valves	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8481.40	-	Safety or relief valves	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8481.80	-	Other appliances			
	8481.80.10	---	Copper alloy body piston valves less than 2'' for float operated valves for cisterns	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free (SG) Free		
8481.80.20	---	Copper alloy body diaphragm valves less than 2'' for float operated valves for cisterns	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
8481.80.30	---	Plastic body diaphragm valves for float operated valves less than 2'' for cisterns	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
8481.80.40	---	Taps, cocks and valves less than 2'' made of copper alloy for domestic water supply	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
8481.80.50	---	Taps, cocks and valves less than 2'' made of other metal alloy for domestic water supply	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
8481.80.60	---	Taps, cocks and valves less than 2'' made of PVC or other plastic for domestic water supply	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
8481.80.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
8481.90	-	Parts :				
8481.90.10	---	Plastic body compact unit for water closet for float operated valves for cisterns	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
8481.90.20	---	Copper alloy body for float operated valves for cisterns	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
8481.90.30	---	Plastic parts for float operated valves for cisterns	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
8481.90.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
84.82		Ball or roller bearings.				
8482.10	-	Ball bearings	(GT)Free (AP)Free (IN)Free	Free	u	

				(PK)Free (SF)Free (SD)Free (SG) Free		
8482.20	-	Tapered roller bearings, including cone and tapered roller assemblies	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8482.30	-	Spherical roller bearings	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8482.40	-	Needle roller bearings, including cage and needle roller assemblies	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8482.50	-	Other cylindrical roller bearings, including cage and roller assemblies	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8482.80	-	Other, including combined ball/roller bearings	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
	-	Parts :				
8482.91	--	Balls, needles and rollers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
8482.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
84.83		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	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8483.20	-	Bearing housings, incorporating ball or roller bearings	(IN)Free (PK)Free (SF)Free	Free	u	

				(SD)Free (SG) Free		
8483.30	-	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
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	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8483.50	-	Flywheels and pulleys, including pulley blocks	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8483.60	-	Clutches and shaft couplings (including universal joints)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8483.90	-	Toothed wheels, chain sprockets and other transmission elements presented separately; parts.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
84.84		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	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
8484.20	-	Mechanical seals	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
8484.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg	
84.85		Machines for additive manufacturing.				
8485.10	-	By metal deposit	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8485.20	-	By plastics or rubber deposit	(IN)Free (PK)Free	Free	u	

				(SF)Free (SD)Free (SG) Free		
	8485.30	-	By plaster, cement, ceramics or glass deposit	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8485.80	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8485.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.86			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 11 (C) to this Chapter; parts and accessories.			
	8486.10	-	Machines and apparatus for the manufacture of boules or wafers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8486.20	-	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8486.30	-	Machines and apparatus for the manufacture of flat panel displays	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8486.40	-	Machines and apparatus specified in Note 11 (C) to this Chapter	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8486.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
84.87			Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
	8487.10	-	Ships' or boats' propellers and blades therefor	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	8487.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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 :
- 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;
 - Articles of glass of heading 70.11;
 - Machines and apparatus of heading 84.86;
 - Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - Electrically heated furniture of Chapter 94.

- 2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3. For the purposes of heading 85.07, the expression “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.

4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

- Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- 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 (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

- 5.- For the purposes of heading 85.17 the term “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 heading 85.23 :

- “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 E2PROM”) 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;
- The term “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 contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

- 7.- For the purposes of heading 85.24, "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, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

- 8.- For the purposes of heading 85.34 "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).

The expression "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.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 9.- For the purpose of heading 85.36, "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.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
- 11.- For the purposes of heading 85.39, the expression "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 heading 85.36 or 85.42 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 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 headings 85.41 and 85.42 :

- (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, 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 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 not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 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 heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04 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 purpose 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.
- (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, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

Subheading Notes.

1.- Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :

- writing speed exceeding 0.5 mm per microsecond;
- time resolution 50 nanoseconds or less;
- frame rate exceeding 225,000 frames per second.

2.- In respect of subheading 8525.82, 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 50×10^6 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.

3.- Subheading 8525.83 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 subheading 8525.89).

4.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an 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 subheadings 8549.11 to 8549.19, "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.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
85.01		Electric motors and generators (excluding generating sets).			
	8501.10	- Motors of an output not exceeding 37.5 W :			
	8501.10.10	--- DC Motors	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u

				(SG) Free		
8501.10.90	---	Other		(IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	u
8501.20	-	Universal AC/DC motors of an output exceeding 37.5 W		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		Other DC motors; DC generators, other than photovoltaic generators :				
8501.31	--	Of an output not exceeding 750 W :		(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8501.32	--	Of an output exceeding 750 W but not exceeding 75 kW		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8501.33	--	Of an output exceeding 75 kW but not exceeding 375 kW		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8501.34	--	Of an output exceeding 375 kW		(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8501.40	-	Other AC motors, single-phase :				
8501.40.10	---	Induction motors 200/250 V exceeding 0.185 kW		(IN)Free (PK)Free (SF)5% (SD)5%	15%	u
8501.40.20	---	Motors for fans of heading 8414.51		(AP)13.5% or Rs. 170/- per u (IN)Free (PK)Free (SF)5% or Rs. 110/- per u (SD)5% or Rs. 100/- per u	15% or Rs.330/- per u	u
8501.40.90	---	Other		(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		Other AC motors, multi-phase :				
8501.51	--	Of an output not exceeding 750 W :				

8501.51.10	---	Induction motors 350/450 V 3 phase exceeding 0.185 kW and exceeding 750 RPM	(IN)Free (PK)Free (SF)5% (SD)5%	15%	u
8501.51.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8501.52	--	Of an output exceeding 750 W but not exceeding 75 kW :			
8501.52.10	---	Induction motors 350/450 V 3 phase exceeding 750 W but not exceeding 25 kW and exceeding 750 RPM		15%	u
8501.52.90	---	Other	(SG) Free	Free	u
8501.53	--	Of an output exceeding 75 kW	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	-	AC generators (alternators), other than photovoltaic generators :			
8501.61	--	Of an output not exceeding 75 kVA	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8501.62	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8501.63	--	Of an output exceeding 375 kVA but not exceeding 750 kVA	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8501.64	--	Of an output exceeding 750 kVA	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	-	Photovoltaic DC generators :			
8501.71	--	Of an output not exceeding 50 W			
8501.71.10	---	Solar cells assembled into modules or made up into panels and equipped with elements mounted to facilitate output	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8501.71.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8501.72	--	Of an output exceeding 50 W			

	8501.72.10	---	Solar cells assembled into modules or made up into panels and equipped with elements mounted to facilitate output	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8501.72.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8501.80	-	Photovoltaic AC generators			
	8501.80.10	---	Solar cells assembled into modules or made up into panels and equipped with elements mounted to facilitate output	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8501.80.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
85.02			Electric generating sets and rotary converters.			
		-	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :			
	8502.11	--	Of an output not exceeding 75 kVA	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8502.12	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8502.13	--	Of an output exceeding 375 kVA	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8502.20	-	Generating sets with spark-ignition internal combustion piston engines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other generating sets :			
	8502.31	--	Wind-powered	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8502.39	--	Other	(IN)Free (PK)Free	Free	u

				(SF)Free (SD)Free (SG) Free		
	8502.40	-	Electric rotary converters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
85.03	8503.00		Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 :			
	8503.00.10	---	Wound stators for electric motors of single phase	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8503.00.20	---	Parts suitable for use solely or principally with electric generators	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8503.00.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
85.04			Electrical transformers, static converters (for example, rectifiers) and inductors.			
	8504.10	-	Ballasts for discharge lamps or tubes :			
	8504.10.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8504.10.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
		-	Liquid dielectric transformers :			
	8504.21	--	Having a power handling capacity not exceeding 650 kVA :			
	8504.21.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)		10%	u
	8504.21.90	---	Other		10%	u
	8504.22	--	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :			
	8504.22.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB), not exceeding 5000 kVA	(IN)Free (PK)Free (SF)6% (SD)4.5%	10%	u
	8504.22.20	---	Other, not exceeding 5000 kVA	(IN)Free (PK)Free	10%	u

				(SF)6% (SD)4.5%		
8504.22.30	---	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free		u
8504.22.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free		u
8504.23	--	Having a power handling capacity exceeding 10,000 kVA :				
8504.23.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free		u
8504.23.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free		u
	-	Other transformers :				
8504.31	--	Having a power handling capacity not exceeding 1 kVA :				
8504.31.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)		10%		u
8504.31.90	---	Other		10%		u
8504.32	--	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA :				
8504.32.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%		u
8504.32.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%		u
8504.33	--	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :				
8504.33.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(SF)5% (SD)4.5%	10%		u
8504.33.90	---	Other	(SF)5% (SD)4.5%	10%		u
8504.34	--	Having a power handling capacity exceeding 500 kVA :				
8504.34.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%		u
8504.34.90	---	Other	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%		u
8504.40	-	Static converters :				

	8504.40.10	---	Uninterruptible power supplies, contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8504.40.20	---	Other, uninterruptible power supplies	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8504.40.30	---	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8504.40.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8504.50	-	Other inductors :			
	8504.50.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8504.50.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8504.90	-	Parts :			
	8504.90.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8504.90.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
85.05			Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.			
		-	Permanent magnets and articles intended to become permanent magnets after magnetization :			
	8505.11	--	Of metal	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8505.19	--	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg

	8505.20	-	Electro-magnetic couplings, clutches and brakes	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8505.90	-	Other, including parts	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
85.06			Primary cells and primary batteries.			
	8506.10	-	Manganese dioxide :			
	8506.10.10	---	Size "D"	(AP)13.5%	15%	u
	8506.10.90	---	Other	(AP)13.5%	15%	u
	8506.30	-	Mercuric oxide	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8506.40	-	Silver oxide	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8506.50	-	Lithium	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8506.60	-	Air-zinc	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8506.80	-	Other primary cells and primary batteries	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8506.90	-	Parts	(AD)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
85.07			Electric accumulators, including separators therefor, whether or not rectangular (including square).			
	8507.10	-	Lead-acid, of a kind used for starting piston engines :			
	8507.10.10	---	Sealed type accumulators filled with acid solution and ready for use		15% or Rs.200/- per kg	u
	8507.10.90	---	Other		15% or Rs.200/- per kg	u
	8507.20	-	Other lead-acid accumulators			
	8507.20.10	---	For electric vehicles	(AP)Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u

	8507.20.90	---	Other	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8507.30	-	Nickel-cadmium			
	8507.30.10	---	For electric vehicles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8507.30.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8507.50	-	Nickel-metal hydride			
	8507.50.10	---	For electric vehicles	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	8507.50.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8507.60	-	Lithium-ion			
	8507.60.10	---	For electric vehicles	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	8507.60.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8507.80	-	Other accumulators			
	8507.80.10	---	For electric vehicles	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	8507.80.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8507.90	-	Parts	(AD)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	85.08		Vacuum cleaners.			
		-	With self-contained electric motor :			
	8508.11	--	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u
	8508.19	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8508.60	-	Other vacuum cleaners	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8508.70	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
85.09			Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.			
	8509.40	-	Food grinders and mixers; fruit or vegetable juice extractors	(IN)Free (PK)Free (SF)Free (SD)Free (AP)11.25%	15%	u
	8509.80	-	Other appliances :	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	8509.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	kg
85.10			Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.			
	8510.10	-	Shavers	(IN)Free (PK)Free (SF)Free (SD)Free (AP)11.25% (SG)Free	15%	u
	8510.20	-	Hair clippers	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	15%	u
	8510.30	-	Hair-removing appliances	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	15%	u
	8510.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	kg

85.11			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	-	Sparking plugs	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	u
	8511.20	-	Ignition magnetos; magneto-dynamos; magnetic flywheels	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8511.30	-	Distributors; ignition coils	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8511.40	-	Starter motors and dual purpose starter-generators	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8511.50	-	Other generators	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8511.80	-	Other equipment	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8511.90	-	Parts	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
85.12			Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
	8512.10	-	Lighting or visual signalling equipment of a kind used on bicycles	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8512.20	-	Other lighting or visual signalling equipment	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8512.30	-	Sound signalling equipment	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8512.40	-	Windscreen wipers, defrosters and demisters	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u

	8512.90	-	Parts	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
85.13			Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.			
	8513.10	-	Lamps :			
	8513.10.10	---	12V, DC portable solar lamps	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8513.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u
	8513.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
85.14			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.			
		-	Resistance heated furnaces and ovens :			
	8514.11	--	Hot isostatic presses	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8514.19	--	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8514.20	-	Furnaces and ovens functioning by induction or dielectric loss	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
		-	Other furnaces and ovens :			
	8514.31	--	Electron beam furnaces	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u

	8514.32	--	Plasma and vacuum arc furnaces	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8514.39	--	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8514.40	-	Other equipment for the heat treatment of materials by induction or dielectric loss	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8514.90	-	Parts	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
85.15			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.			
		-	Brazing or soldering machines and apparatus :			
	8515.11	--	Soldering irons and guns	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8515.19	--	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
		-	Machines and apparatus for resistance welding of metal :			
	8515.21	--	Fully or partly automatic	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8515.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Machines and apparatus for arc (including plasma arc) welding of metals :			
	8515.31	--	Fully or partly automatic	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8515.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8515.80	-	Other machines and apparatus	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8515.90	-	Parts	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
85.16			Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			
	8516.10	-	Electric instantaneous or storage water heaters and immersion heaters	(SD)5%	15%	u
		-	Electric space heating apparatus and electric soil heating apparatus :			
	8516.21	--	Storage heating radiators	(SD)5%	15%	u
	8516.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	u
		-	Electro-thermic hair-dressing or hand-drying apparatus :			
	8516.31	--	Hair dryers	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	8516.32	--	Other hair-dressing apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u
	8516.33	--	Hand-drying apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u
	8516.40	-	Electric smoothing irons :	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u

	8516.50	-	Microwave ovens	(AP)14.25% (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u
	8516.60	-	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters :			
	8516.60.10	---	Rice cookers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u
	8516.60.90	---	Other :	(IN)Free (PK)Free (SF)5% (SD)5%	15%	u
		-	Other electro-thermic appliances :			
	8516.71	--	Coffee or tea makers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8516.72	--	Toasters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u
	8516.79	--	Other :			
	8516.79.10	---	Heaters for diffusing insecticides/ repellents, and equipment for destroying insects	(SF)Free (SD)Free (SG) Free	Free	u
	8516.79.20	---	Electric kettles	(SF)Free (SD)Free (SG) Free	15%	u
	8516.79.90	---	Other	(SF)Free (SD)Free (SG) Free	Free	u
	8516.80	-	Electric heating resistors	(AP)13.5% (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u
	8516.90	-	Parts			
	8516.90.10	---	Of rice cookers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8516.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
85.17			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 heading 84.43, 85.25, 85.27 or 85.28.			
		-	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks :			
8517.11	--		Line telephone sets with cordless handsets	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8517.13	--		Smartphones			
8517.13.10	---		Used	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8517.13.90	---		Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8517.14	--		Other telephones for cellular networks or for other wireless networks			
8517.14.10	---		Used	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8517.14.90	---		Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8517.18	--		Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u
		-	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	--		Base stations	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8517.62	--		Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :			
8517.62.10	---		Transmission apparatus with or without reception apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8517.62.90	---		Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8517.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Parts :			
	8517.71	--	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8517.79	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	85.18		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	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
		-	Loudspeakers, whether or not mounted in their enclosures :			
	8518.21	--	Single loudspeakers, mounted in their enclosures	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8518.22	--	Multiple loudspeakers, mounted in the same enclosure	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8518.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8518.30	-	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8518.40	-	Audio-frequency electric amplifiers	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8518.50	-	Electric sound amplifier sets	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8518.90	-	Parts	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

85.19			Sound recording or reproducing apparatus.			
	8519.20	-	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8519.30	-	Turntables (record-decks)	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
		-	Other apparatus :			
	8519.81	--	Using magnetic, optical or semiconductor media :			
	8519.81.10	---	Magnetic cine sound recorders for 35 mm sprocketed films	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8519.81.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8519.89	--	Other :			
	8519.89.10	---	Sound reproducing apparatus	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8519.89.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
[85.20]						
85.21			Video recording or reproducing apparatus, whether or not incorporating a video tuner.			
	8521.10	-	Magnetic tape-type	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8521.90	-	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

85.22			Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 to 85.21.			
	8522.10	-	Pick-up cartridges	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8522.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
85.23			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.			
		-	Magnetic media :			
	8523.21	--	Cards incorporating a magnetic stripe	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8523.29	--	Other :			
	8523.29.10	---	Unrecorded magnetic tapes of a width not exceeding 4 mm for machines of heading 84.71	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8523.29.20	---	Other unrecorded magnetic tapes of a width not exceeding 4 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8523.29.30	---	Other unrecorded magnetic tapes for machines of heading 84.71; other recorded magnetic tapes for reproducing phenomena other than sound or image; magnetic discs	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8523.29.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
		-	Optical media :			
	8523.41	--	Unrecorded	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8523.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

		-	Semiconductor media :			
8523.51	--	Solid-state non-volatile storage devices	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8523.52	--	"Smart cards"	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8523.59	--	Other :				
8523.59.10	---	Proximity cards and tags	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8523.59.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8523.80	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
85.24		Flat panel display modules, whether or not incorporating touch-sensitive screens.				
		-	Without drivers or control circuits :			
8524.11	--	Of liquid crystals	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8524.12	--	Of organic light-emitting diodes (OLED)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8524.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
		-	Other :			
8524.91	--	Of liquid crystals	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8524.92	--	Of organic light-emitting diodes (OLED)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	
8524.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u	

85.25			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.			
	8525.50	-	Transmission apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8525.60	-	Transmission apparatus incorporating reception apparatus	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
		-	Television cameras, digital cameras and video camera recorders :			
	8525.81	--	High-speed goods as specified in Subheading Note 1 to this chapter	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	u
	8525.82	--	Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this chapter	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	u
	8525.83	--	Other, night vision goods as specified in Subheading Note 3 to this chapter	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	u
	8525.89	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u
85.26			Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
	8526.10	-	Radar apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other :			
	8526.91	--	Radio navigational aid apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8526.92	--	Radio remote control apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

85.27			Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.			
		-	Radio-broadcast receivers capable of operating without an external source of power :			
	8527.12	--	Pocket-size radio cassette-players	(AP)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8527.13	--	Other apparatus combined with sound recording or reproducing apparatus	(AP)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8527.19	--	Other	(AP)11.5% (PK)Free	15%	u
		-	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	(AP)Free (SF)Free (SD)Free (SG) Free	Free	u
	8527.29	--	Other	(AP)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other :			
	8527.91	--	Combined with sound recording or reproducing apparatus	(SF)Free (SD)Free (SG) Free	15%	u
	8527.92	--	Not combined with sound recording or reproducing apparatus but combined with a clock	(SF)Free (SD)Free (SG) Free	Free	u
	8527.99	--	Other	(SF)Free (SD)Free (SG) Free	Free	u
85.28			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.			
		-	Cathode-ray tube monitors :			
	8528.42	--	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8528.49	--	Other :			
	8528.49.10	---	Used / reconditioned	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8528.49.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
		-	Other monitors :			
	8528.52	--	Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8528.59	--	Other :			
	8528.59.10	---	Used / reconditioned	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8528.59.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
		-	Projectors :			
	8528.62	--	Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8528.69	--	Other	(PK)Free (SF) Free (SD) Free (SG) Free	Free	u
		-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :			
	8528.71	--	Not designed to incorporate a video display or screen :			
	8528.71.10	---	Used / reconditioned	(PK)Free (SD)4.5%	15%	u
	8528.71.20	---	Other, colour	(AP)14.25% (PK)Free (SD)4.5%	15%	u
	8528.71.90	---	Other	(PK)Free (SD)4.5%	15%	u
	8528.72	--	Other, colour :			
	8528.72.10	---	Unassembled in completely knocked-down form	(PK)Free (SG) Free	Free	u
	8528.72.20	---	Used / reconditioned	(AP)14.25% (PK)Free	15%	u
		---	Other, with cathode ray tube :			
	8528.72.31	----	Having a screen of less than 14 inches	(AP)14.25% or Rs. 1,046/- per u (PK)Free	15% or Rs. 1,100/- per u	u

	8528.72.32	----	Having a screen of 14 inches and not exceeding 15 inches	(AP)14.25% or Rs. 1807/- per u (PK)Free	15% or Rs. 1,900/- per u	u
	8528.72.33	----	Having a screen of exceeding 15 inches and not exceeding 21 inches	(AP)14.25% or Rs 2,756/- per u (PK)Free	15% or Rs. 2900/- per u	u
	8528.72.34	----	Having a screen of exceeding 21 inches and not exceeding 25 inches	(AP)14.25% or Rs. 5,512/- per u (PK)Free	15% or Rs. 5,800/- per u	u
	8528.72.35	----	Having a screen of exceeding 25 inches and not exceeding 29 inches	(AP)14.25% or Rs. 6,272/- per u (PK)Free	15% or Rs. 6,600/- per u	u
	8528.72.36	----	Having a screen of exceeding 29 inches and not exceeding 34 inches	(AP)14.25% or Rs. 10,450/- per u (PK)Free	15% or Rs. 11,000/- per u	u
	8528.72.39	----	Other	(AP)14.25% (PK)Free	15%	u
		---	Other, with LCD :			
	8528.72.41	----	Having a screen of not exceeding 32 inches	(AP)Free (PK)Free (SG) Free	Free	u
	8528.72.49	----	Other	(AP)14.25% (PK)Free	15%	u
		---	Other :			
	8528.72.91	----	Having a screen of not exceeding 32 inches	(AP)14.25% (PK)Free (SG) Free	15%	u
	8528.72.99	----	Other	(AP)14.25% (PK)Free	15%	u
	8528.73	--	Other, monochrome :			
	8528.73.10	---	Used / reconditioned and completely knocked-down with or without cathode ray tube	(PK)Free (SD)Free (SG) Free	Free	u
	8528.73.20	---	Other, completely knocked-down with or without cathode ray tube	(PK)Free (SD)Free (SG) Free	Free	u
	8528.73.30	---	Other, used / reconditioned	(PK)Free (SD)4.5%	15%	u
	8528.73.90	---	Other	(PK)Free (SD)4.5%	15%	u
85.29			Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.			

	8529.10	-	Aerials and aerial reflectors of all kinds; parts suitable for use therewith :			
	8529.10.10	---	Parabolic antennas and parabolic reflector dishes for satellite television reception	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8529.10.20	---	Other outdoor TV antennas / aerials	(IN)Free (PK)Free (SF)5% or Rs. 118/- per u (SD)5% or Rs.118/- per u	15% or Rs. 350/- per u	kg
	8529.10.30	---	Other TV antennas / aerials	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8529.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	8529.90	-	Other	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
85.30			Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).			
	8530.10	-	Equipment for railways or tramways	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8530.80	-	Other equipment	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8530.90	-	Parts	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
85.31			Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.			
	8531.10	-	Burglar or fire alarms and similar apparatus	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8531.20	-	Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u

	8531.80	-	Other apparatus :			
	8531.80.10	---	Electric Call Bells	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8531.80.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8531.90	-	Parts	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
85.32			Electrical capacitors, fixed, variable or adjustable (pre-set).			
	8532.10	-	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) :			
	8532.10.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other fixed capacitors :			
	8532.21	--	Tantalum :			
	8532.21.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.21.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.22	--	Aluminium electrolytic :			
	8532.22.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.22.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.23	--	Ceramic dielectric, single layer :			

	8532.23.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.23.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.24	--	Ceramic dielectric, multilayer :			
	8532.24.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.24.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.25	--	Dielectric of paper or plastics :			
	8532.25.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.25.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.29	--	Other :			
	8532.29.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.29.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.30	-	Variable or adjustable (pre-set) capacitors :			
	8532.30.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.30.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.90	-	Parts :			
	8532.90.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8532.90.90	---	Other	(IN)Free	Free	kg

				(PK)Free (SF)Free (SD)Free (SG) Free		
85.33			Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
	8533.10	-	Fixed carbon resistors, composition or film types	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other fixed resistors :			
	8533.21	--	For a power handling capacity not exceeding 20 W	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8533.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Wirewound variable resistors, including rheostats and potentiometers :			
	8533.31	--	For a power handling capacity not exceeding 20 W	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8533.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8533.40	-	Other variable resistors, including rheostats and potentiometers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8533.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
85.34	8534.00		Printed circuits.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

85.35			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	-	Fuses	(PK)Free	5% or Rs.800/- per kg	kg
		-	Automatic circuit breakers :			
	8535.21	--	For a voltage of less than 72.5 kV	(IN)Free (PK)Free (SF)5% or Rs.450/- per kg (SD)4.5% or Rs.409/- per kg	5% or Rs.450/- per kg	kg
	8535.29	--	Other	(IN)Free (PK)Free (SF)5% or Rs.450/- per kg (SD)4.5% or Rs.409/- per kg	5% or Rs.450/- per kg	kg
	8535.30	-	Isolating switches and make-and-break switches	(IN)Free (PK)Free (SF)5% or Rs.500/- per kg (SD)4.5% or Rs.455/- per kg	5% or Rs.500/- per kg	kg
	8535.40	-	Lightning arresters, voltage limiters and surge suppressors	(IN)Free (PK)Free (SF)5% or Rs.800/- per kg (SD)4.5% or Rs.727/- per kg	5% or Rs.800/- per kg	kg
	8535.90	-	Other	(IN)Free (PK)Free (SF)5% or Rs.350/- per kg (SD)4.5% or Rs.318/- per kg	5% or Rs.350/- per kg	kg
85.36			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	-	Fuses	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
8536.20	-	Automatic circuit breakers	(AP) 4% or Rs.480/-per kg (IN)Free (PK)Free (SF)5% or Rs.600/-per kg (SD)4.5 % or Rs.539/-per kg	5% or Rs. 600/- per kg	kg
8536.30	-	Other apparatus for protecting electrical circuits	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	-	Relays :			
8536.41	--	For a voltage not exceeding 60 V	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
8536.49	--	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
8536.50	-	Other switches :			
8536.50.10	---	Starters for fluorescent lamps	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
8536.50.20	---	For use in radio apparatus, electrical instruments, electrical machinery, electrical appliances and the like	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
8536.50.30	---	Main switches of 24 Amp and over	(AP)4% or Rs.280/- per kg (IN)Free (PK)Free (SF)5% or Rs.350/- per kg (SD)4.5% or Rs.318/- per kg	5% or Rs.350/- per kg	kg
8536.50.90	---	Other	(AP)4% or Rs.561/- per kg (IN)Free (PK)Free	5% or Rs.700/- per kg	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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				(SF)5% or Rs.700/- per kg (SD)5% or Rs.700/- per kg		
		-	Lamp-holders, plugs and sockets :			
	8536.61	--	Lamp-holders :			
	8536.61.10	---	Holders for fluorescent lamps and starters	(SG) Free	Free	kg
	8536.61.90	---	Other		15%	kg
	8536.69	--	Other :			
	8536.69.10	---	For a voltage not exceeding 80 V	(SG) Free	Free	kg
		---	For a voltage exceeding 80 V, but not exceeding 250 V :			
	8536.69.21	---	13A, plugs and sockets of Type – G as defined by International Electrotechnical Commission (IEC); adaptors , connection units etc. which are compatible with 13A plugs and sockets of Type – G as defined by IEC		15%	kg
	8536.69.22	---	Other shaver sockets, Universal sockets and travel adaptors		15%	kg
	8536.69.29	---	Other		15%	kg
	8536.69.90	---	Other		15%	kg
	8536.70	-	Connectors for optical fibres, optical fibre bundles or cables	(AP)9% (IN)Free (PK)Free (SF)6% (SD)4.5%	10%	kg
	8536.90	-	Other apparatus :			
	8536.90.10	---	For a voltage not exceeding 80 V	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8536.90.90	---	Other	(AP)14% (IN)Free (PK)Free (SF)6% (SD)4.5%	15%	kg
85.37			Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, 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 heading 85.17.			
	8537.10	-	For a voltage not exceeding 1,000 V		15%	kg
	8537.20	-	For a voltage exceeding 1,000 V		15%	kg
85.38			Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.			

	8538.10	-	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8538.90	-	Other	(SD)Free (SG) Free	Free	kg
85.39			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	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
		-	Other filament lamps, excluding ultra-violet or infra-red lamps :			
	8539.21	--	Tungsten halogen			
	8539.21.10	---	Sealed glass envelops consist of filament imported for the manufacture of lamps	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8539.21.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8539.22	--	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V			
	8539.22.10	---	Sealed glass envelops consist of filament imported for the manufacture of lamps		15%	u
	8539.22.20	---	Other, of a power not exceeding 25 W		15%	u
	8539.22.90	---	Other		15%	u
	8539.29	--	Other			
	8539.29.10	---	Sealed glass envelops consist of filament imported for the manufacture of lamps	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8539.29.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
		-	Discharge lamps, other than ultra-violet lamps :			
	8539.31	--	Fluorescent, hot cathode :			
	8539.31.10	---	Energy efficient AC compact fluorescent lamps	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u
	8539.31.20	---	12v, DC fluorescent lamps (straight tubes as well as compact types)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

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	8539.31.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8539.32	--	Mercury or sodium vapour lamps; metal halide lamps	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8539.39	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
		-	Ultra-violet or infra-red lamps; arc-lamps :			
	8539.41	--	Arc-lamps	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8539.49	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
		-	Light-emitting diode (LED) light sources :			
	8539.51	--	Light-emitting diode (LED) modules	(AP)13.5% (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	kg
	8539.52	--	Light-emitting diode (LED) lamps	(AP)13.5% (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	kg
	8539.90	-	Parts	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
85.40			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).			
		-	Cathode-ray television picture tubes, including video monitor cathode-ray tubes :			
	8540.11	--	Colour :			
	8540.11.10	---	Used / reconditioned	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8540.11.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u

	8540.12	--	Monochrome :			
	8540.12.10	---	Used / reconditioned	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8540.12.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8540.20	-	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8540.40	-	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8540.60	-	Other cathode-ray tubes	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
		-	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :			
	8540.71	--	Magnetrons	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8540.79	--	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
		-	Other valves and tubes :			
	8540.81	--	Receiver or amplifier valves and tubes	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8540.89	--	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
		-	Parts :			
	8540.91	--	Of cathode-ray tubes	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	8540.99	--	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg

85.41			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	-	Diodes, other than photosensitive or light-emitting diodes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Transistors, other than photosensitive transistors :			
	8541.21	--	With a dissipation rate of less than 1 W	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8541.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8541.30	-	Thyristors, diacs and triacs, oter than photosensitive devices	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) :			
	8541.41	--	Light-emitting diodes (LED)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8541.42	--	Photovoltaic cells not assembled in modules or made up into panels	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8541.43	--	Photovoltaic cells assembled in modules or made up into panels	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8541.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other semiconductor devices :			
	8541.51	--	Semiconductor-based transducers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8541.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8541.60	-	Mounted piezo-electric crystals	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8541.90	-	Parts	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
85.42			Electronic integrated circuits.			
		-	Electronic integrated circuits :			
	8542.31	--	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8542.32	--	Memories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8542.33	--	Amplifiers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8542.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8542.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
85.43			Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
	8543.10	-	Particle accelerators	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8543.20	-	Signal generators	(AP)Free (IN)Free (PK)Free	Free	u

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				(SF)Free (SD)Free (SG) Free		
	8543.30	-	Machines and apparatus for electroplating, electrolysis or electrophoresis	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8543.40	-	Electronic cigarettes and similar personal electric vaporising devices	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8543.70	-	Other machines and apparatus :			
	8543.70.10	---	Television boosters	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	8543.70.20	---	Equipment for destroying or repelling pests	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8543.70.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8543.90	-	Parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	85.44		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.			
		-	Winding wire :			
	8544.11	--	Of copper :			
	8544.11.10	---	Lacquered enameled or anodized wire exceeding 0.120 mm (SWG 15.5 or AWG 14) and not exceeding 1.60 mm (SWG 41 or AWG 38) cross section		15%	kg
	8544.11.90	---	Other	(SG) Free	Free	kg
	8544.19	--	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	8544.20	-	Co-axial cable and other co-axial electric conductors :			
	8544.20.10	---	Co-axial cables		15%	kg

	8544.20.90	---	Other		15%	kg
	8544.30	-	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Other electric conductors, for a voltage not exceeding 1,000 V :			
	8544.42	--	Fitted with connectors :			
	8544.42.10	---	For a voltage not exceeding 80 V	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		---	Other :			
	8544.42.91	----	Fitted with 13 A, plugs and sockets of Type – G as defined by International Electrotechnical Commission		15%	kg
	8544.42.99	----	Other		15%	kg
	8544.49	--	Other :			
	8544.49.10	---	For a voltage not exceeding 80 V		15%	kg
	8544.49.20	---	Other up to four cored unarmoured wire and cable not exceeding 16 mm ² conductor cross-section per core		15%	Kg
	8544.49.30	---	Other single and multi-cored wire and cable not exceeding 185 mm ² conductor cross-section per core		15%	Kg
	8544.49.40	---	Other armoured and underground cables not exceeding 150 mm ² conductor cross-section per core		15%	Kg
	8544.49.90	---	Other		10%	Kg
	8544.60	-	Other electric conductors, for a voltage exceeding 1000 V	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	Kg
	8544.70	-	Optical fibre cables	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	Kg
85.45			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.			
		-	Electrodes :			
	8545.11	--	Of a kind used for furnaces	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8545.19	--	Other :			
	8545.19.10	---	Arc lamp carbon	(IN)Free (PK)Free	Free	kg

				(SF)Free (SD)Free (SG) Free		
	8545.19.90	---	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8545.20	-	Brushes	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8545.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
85.46			Electrical Insulators of any material.			
	8546.10	-	Of glass	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	8546.20	-	Of ceramics	(AD)11.25% (BN)11.25% (PK)Free (SF)5% (SD)4.5%	15%	kg
	8546.90	-	Other	(PK)Free (SD)4.5%	15%	kg
85.47			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 heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.			
	8547.10	-	Insulating fittings of ceramics	(PK)Free (SD)4.5%	15%	kg
	8547.20	-	Insulating fittings of plastics	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8547.90	-	Other		15%	kg
85.48	8548.00		Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

85.49			Electrical and electronic waste and scrap			
		-	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :			
8549.11	--		Waste and scrap of lead-acid accumulators; spent lead-acid accumulators			
8549.11.10	---		Spent	(SF)5% (SD)4.5%	15%	kg
8549.11.90	---		Other	(SF)5% (SD)4.5%	15%	kg
8549.12	--		Other, containing lead, cadmium or mercury			
8549.12.10	---		Spent	(SF)5% (SD)4.5%	15%	kg
8549.12.90	---		Other	(SF)5% (SD)4.5%	15%	kg
8549.13	--		Sorted by chemical type and not containing lead, cadmium or mercury			
8549.13.10	---		Spent	(SF)5% (SD)4.5%	15%	kg
8549.13.90	---		Other	(SF)5% (SD)4.5%	15%	kg
8549.14	--		Unsorted and not containing lead, cadmium or mercury			
8549.14.10	---		Spent	(SF)5% (SD)4.5%	15%	kg
8549.14.90	---		Other	(SF)5% (SD)4.5%	15%	kg
8549.19	--		Other:			
8549.19.10	---		Spent	(SF)5% (SD)4.5%	15%	kg
8549.19.90	---		Other	(SF)5% (SD)4.5%	15%	kg
		-	Of a kind used principally for the recovery of precious metal :			
8549.21	--		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)		15%	kg
8549.29	--		Other		15%	kg
		-	Other electrical and electronic assemblies and printed circuit boards :			
8549.31	--		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)		15%	kg
8549.39	--		Other		15%	kg
		-	Other :			
8549.91	--		Containing primary cells, primary batteries, electric accumulators,		15%	kg

			mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)			
	8549.99	--	Other		15%	kg

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

- 1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expressions “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 heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (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 heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; other than the radiators for the articles of this Section articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (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 heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
- 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 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 landingstages 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.

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 (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
- 2.- Heading 86.07 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, heading 86.08 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 control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
86.01			Rail locomotives powered from an external source of electricity or by electric accumulators.			
	8601.10	-	Powered from an external source of electricity	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8601.20	-	Powered by electric accumulators	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
86.02			Other rail locomotives; locomotive tenders.			
	8602.10	-	Diesel-electric locomotives	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8602.90	-	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u

86.03			Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.			
	8603.10	-	Powered from an external source of electricity	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8603.90	-	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
86.04	8604.00		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).	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
86.05	8605.00		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 heading 86.04).	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
86.06			Railway or tramway goods vans and wagons, not self-propelled.			
	8606.10	-	Tank wagons and the like	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8606.30	-	Self-discharging vans and wagons, other than those of subheading 8606.10	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
		-	Other :			
	8606.91	--	Covered and closed :			
	8606.91.10	---	Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8606.91.90	---	Other	(IN)Free (PK)Free (SF)Free (SD) Free (SG) Free	Free	u
	8606.92	--	Open, with non-removable sides of a height exceeding 60 cm	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u

	8606.99	--	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
86.07			Parts of railway or tramway locomotives or rolling-stock.			
		-	Bogies, bissel-bogies, axles and wheels, and parts thereof :			
	8607.11	--	Driving bogies and bissel-bogies	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8607.12	--	Other bogies and bissel-bogies	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8607.19	--	Other, including parts	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
		-	Brakes and parts thereof :			
	8607.21	--	Air brakes and parts thereof	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8607.29	--	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8607.30	-	Hooks and other coupling devices, buffers, and parts thereof	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
		-	Other :			
	8607.91	--	Of locomotives	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8607.99	--	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg

86.08	8608.00		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.	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
86.09	8609.00		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or modes of transport.	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u

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 heading 87.01 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 headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Subheading Note.

- 1.- Subheading 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 headings 87.01 to 87.05.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
87.01			Tractors (other than tractors of heading 87.09).			
	8701.10	-	Single axle tractors :			
	8701.10.10	---	More than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8701.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

		-	Road tractors for semi-trailers :			
8701.21	--		With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
8701.21.10	---		Not more than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8701.21.20	---		More than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8701.22	-		With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :			
8701.22.10	---		Not more than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8701.22.20	---		More than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8701.23	--		With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :			
8701.23.10	---		Not more than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8701.23.20	---		More than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8701.24	--		With only electric motor for propulsion :			
8701.24.10	---		Not more than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8701.24.20	---		More than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8701.29	--		Other :			
8701.29.10	---		Not more than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8701.29.20	---		More than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8701.30	-	Track-laying tractors :			
	8701.30.10	---	Not more than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8701.30.20	---	More than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
		-	Other, of an engine power:			
	8701.91	--	Not exceeding 18kW :			
	8701.91.10	---	Agricultural tractors, not more than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8701.91.20	---	Agricultural tractors, more than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8701.91.30	---	Other, not more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8701.91.40	---	Other, more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8701.92	--	Exceeding 18 kW but not exceeding 37 kW :			
	8701.92.10	---	Agricultural tractors, not more than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8701.92.20	---	Agricultural tractors, more than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8701.92.30	---	Other, not more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8701.92.40	---	Other, more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8701.93	--	Exceeding 37 kW but not exceeding 75 kW :			
	8701.93.10	---	Agricultural tractors, not more than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8701.93.20	---	Agricultural tractors, more than ten years old	(IN)Free (PK)Free	Free	u

				(SF)Free (SD)Free (SG) Free		
	8701.93.30	---	Other, not more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8701.93.40	---	Other, more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8701.94	--	Exceeding 75 kW but not exceeding 130 kW :			
	8701.94.10	---	Agricultural tractors, not more than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8701.94.20	---	Agricultural tractors, more than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8701.94.30	---	Other, not more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8701.94.40	---	Other, more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8701.95	--	Exceeding 130 kW :			
	8701.95.10	---	Agricultural tractors, not more than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8701.95.20	---	Agricultural tractors, more than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8701.95.30	---	Other, not more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8701.95.40	---	Other, more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
87.02			Motor vehicles for the transport of ten or more persons, including the driver.			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8702.10	-	With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:			
	8702.10.12	----	Modified Vehicles of heading 87.03, not more than two years old		15%	u
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.		15%	u
	8702.10.19	----	Other		15%	u
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:			
	8702.10.21	----	Modified Vehicles of heading 87.03		15%	u
	8702.10.29	----	Other		15%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :			
	8702.10.32	----	Modified Vehicles of heading 87.03, not more than two years old		15%	u
	8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old		15%	u
	8702.10.39	----	Other		15%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :			
	8702.10.41	----	Modified Vehicles of heading 87.03		15%	u
	8702.10.49	----	Other		15%	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old			
	8702.10.53	----	Modified Vehicles of heading 87.03, not more than two years old		15%	u
	8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old		15%	u
	8702.10.55	----	Other, not more than five years old	(SG) Free	Free	u
	8702.10.59	----	Other	(SG) Free	Free	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :			
	8702.10.61	----	Modified Vehicles of heading 87.03		15%	u
	8702.10.69	----	Other	(SG) Free	Free	u

		---	Other, not more than ten years old :			
8702.10.73	----		Modified Vehicles of heading 87.03, not more than two years old		15%	u
8702.10.74	----		Modified Vehicles of heading 87.03, more than two years old		15%	u
8702.10.75	----		Other, not more than five years old	(SG) Free	Free	u
8702.10.79	----		Other	(SG) Free	Free	u
		---	Other, more than ten years old :			
8702.10.81	----		Modified Vehicles of heading 87.03		15%	u
8702.10.89	----		Other	(SG) Free	Free	u
8702.20	-		With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:			
8702.20.11	----		Modified Vehicles of heading 87.03, not more than two years old		15%	u
8702.20.12	----		Modified Vehicles of heading 87.03, more than two years old		15%	u
8702.20.19	----		Other		15%	u
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:			
8702.20.21	----		Modified vehicles of heading 87.03		15%	u
8702.20.29	----		Other		15%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :			
8702.20.31	----		Modified vehicles of heading 87.03, not more than two years old		15%	u
8702.20.32	----		Modified vehicles of heading 87.03, more than two years old		15%	u
8702.20.39	----		Other		15%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :			
8702.20.41	----		Modified vehicles of heading 87.03		15%	u
8702.20.49	----		Other		15%	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :			
8702.20.51	----		Modified vehicles of heading 87.03, not more than two years old		15%	u
8702.20.52	----		Modified vehicles of heading 87.03, more than two years old		15%	u
8702.20.53	----		Other, not more than five years old	(SG) Free	Free	u
8702.20.59	----		Other	(SG) Free	Free	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :			
8702.20.61	----		Modified vehicles of heading 87.03		15%	u

	8702.20.69	----	Other	(SG) Free	Free	u
		---	Other, not more than ten years old :			
	8702.20.71	----	Modified vehicles of heading 87.03, not more than two years old		15%	u
	8702.20.72	----	Modified vehicles of heading 87.03, more than two years old		15%	u
	8702.20.73	----	Other, not more than five years old	(SG) Free	Free	u
	8702.20.79	----	Other	(SG) Free	Free	u
		---	Other, more than ten years old :			
	8702.20.81	----	Modified vehicles of heading 87.03		15%	u
	8702.20.89	----	Other	(SG) Free	Free	u
	8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:			
	8702.30.11	----	Modified vehicles of heading 87.03, not more than two years old		15%	u
	8702.30.12	----	Modified vehicles of heading 87.03, more than two years old		15%	u
	8702.30.19	----	Other		15%	u
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:			
	8702.30.21	----	Modified vehicles of heading 87.03		15%	u
	8702.30.29	----	Other		15%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :			
	8702.30.31	----	Modified vehicles of heading 87.03, not more than two years old		15%	u
	8702.30.32	----	Modified vehicles of heading 87.03, more than two years old		15%	u
	8702.30.39	----	Other		15%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :			
	8702.30.41	----	Modified vehicles of heading 87.03		15%	u
	8702.30.49	----	Other		15%	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :			
	8702.30.51	----	Modified vehicles of heading 87.03, not more than two years old		15%	u
	8702.30.52	----	Modified vehicles of heading 87.03, more than two years old		15%	u
	8702.30.53	----	Other, not more than five years old	(SG) Free	Free	u
	8702.30.59	----	Other	(SG) Free	Free	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :			
	8702.30.61	----	Modified vehicles of heading 87.03		15%	u

	8702.30.69	----	Other	(SG) Free	Free	u
		---	Other, not more than ten years old :			
	8702.30.71	----	Modified vehicles of heading 87.03, not more than two years old		15%	u
	8702.30.72	----	Modified vehicles of heading 87.03, more than two years old		15%	u
	8702.30.73	----	Other, not more than five years old	(SG) Free	Free	u
	8702.30.79	----	Other	(SG) Free	Free	u
		---	Other, more than ten years old :			
	8702.30.81	----	Modified vehicles of heading 87.03		15%	u
	8702.30.89	----	Other	(SG) Free	Free	u
	8702.40	-	With only electric motor for propulsion :			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :			
	8702.40.11	----	Modified vehicles of heading 87.03, not more than two years old		15%	u
	8702.40.12	----	Modified vehicles of heading 87.03, more than two years old		15%	u
	8702.40.19	----	Other		15%	u
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :			
	8702.40.21	----	Modified vehicles of heading 87.03		15%	u
	8702.40.29	----	Other		15%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :			
	8702.40.31	----	Modified vehicles of heading 87.03, not more than two years old		15%	u
	8702.40.32	----	Modified vehicles of heading 87.03, more than two years old		15%	u
	8702.40.39	----	Other		15%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :			
	8702.40.41	----	Modified vehicles of heading 87.03		15%	u
	8702.40.49	----	Other		15%	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :			
	8702.40.51	----	Modified Vehicles of heading 87.03, not more than two years old		15%	u
	8702.40.52	----	Modified Vehicles of heading 87.03, more than two years old		15%	u
	8702.40.53	----	Other, not more than five years old	(SG) Free	Free	u
	8702.40.59	----	Other	(SG) Free	Free	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :			
	8702.40.61	----	Modified vehicles of heading 87.03		15%	u
	8702.40.69	----	Other		15%	u
		---	Other, not more than ten years old:			

	8702.40.71	----	Modified vehicles of heading 87.03, not more than two years old		15%	u
	8702.40.72	----	Modified vehicles of heading 87.03, more than two years old		15%	u
	8702.40.73	----	Other, not more than five years old	(SG) Free	Free	u
	8702.40.79	----	Other	(SG) Free	Free	u
		---	Other, more than ten years old:			
	8702.40.81	----	Modified vehicles of heading 87.03		15%	u
	8702.40.89	----	Other		15%	u
	8702.90	-	Other :			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :			
	8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old		15%	u
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old		15%	u
	8702.90.19	----	Other		15%	u
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :			
	8702.90.21	----	Modified Vehicles of heading 87.03		15%	u
	8702.90.29	----	Other		15%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :			
	8702.90.32	----	Modified Vehicles of heading 87.03, not more than two years old		15%	u
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old		15%	u
	8702.90.39	----	Other		15%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :			
	8702.90.41	----	Modified Vehicles of heading 87.03		15%	u
	8702.90.49	----	Other		15%	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :			
	8702.90.53	----	Modified Vehicles of heading 87.03, not more than two years old		15%	u
	8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old		15%	u
	8702.90.55	----	Other, not more than five years old	(SG) Free	Free	u
	8702.90.59	----	Other	(SG) Free	Free	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :			
	8702.90.61	----	Modified Vehicles of heading 87.03		15%	u
	8702.90.69	----	Other	(SG) Free	Free	u
		---	Other, not more than ten years old :			
	8702.90.73	----	Modified Vehicles of heading 87.03, not more than two years old		15%	u

	8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old		15%	u
	8702.90.75	----	Other, not more than five years old	(SG) Free	Free	u
	8702.90.79	----	Other	(SG) Free	Free	u
		---	Other, more than ten years old :			
	8702.90.81	----	Modified Vehicles of heading 87.03		15%	u
	8702.90.89	----	Other	(SG) Free	Free	u
87.03			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
	8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :			
		---	Not more than three years old:			
	8703.10.11	----	Electric Golf cars	(SG) Free	Free	u
	8703.10.19	----	Other		15%	u
		---	More than three years old:			
	8703.10.21	----	Electric Golf cars	(SG) Free	Free	u
	8703.10.29	----	Other		15%	u
		-	Other vehicles, with only spark-ignition internal combustion piston engine :			
	8703.21	--	Of cylinder capacity not exceeding 1,000 cc :			
	8703.21.10	---	Ambulances and prison vans not more than three years old		15% or Rs. 1,500,000 per unit	u
	8703.21.20	---	Ambulances and prison vans more than three years old		15% or Rs. 1,500,000 per unit	u
	8703.21.30	---	Hearses not more than three years old		15%	u
	8703.21.40	---	Hearses more than three years old		15%	u
		---	Auto-trishaws :			
	8703.21.51	----	With two-stroke petrol engine		15%	u
	8703.21.52	----	Other, driven by liquefied petroleum (LP) gas , not more than two years old		15%	u
	8703.21.53	----	Other, driven by liquefied petroleum (LP) gas , more than two years old		15%	u
	8703.21.54	----	Other, not more than two years old		15%	u
	8703.21.55	----	Other, more than two years old :		15%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

	8703.21.62	----	Gocart	(GT) Free	Free	u
	8703.21.63	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	(GT) 12%	15%	u
	8703.21.64	----	All - terrain vehicle (ATV)	(SG) Free	Free	u
	8703.21.69	----	Other	(GT)12%	15%	u
		---	Motor cars including station wagons and racing cars, more than three years old :			
	8703.21.72	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	(GT)12%	15%	u
	8703.21.73	----	All - terrain vehicle (ATV)	(SG) Free	Free	u
	8703.21.79	----	Other	(GT)12%	15%	u
		---	Other :			
	8703.21.92	----	Not more than three years old	(GT)12%	15%	u
	8703.21.93	----	More than three years old	(GT)12%	15%	u
	8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.22.10	---	Ambulances and prison vans, not more than three years old		15% or Rs. 1,500,000 per unit	u
	8703.22.20	---	Ambulances and prison vans, more than three years old		15% or Rs. 1,500,000 per unit	u
	8703.22.30	---	Hearses not more than three years old		15%	u
	8703.22.40	---	Hearses more than three years old		15%	u
	8703.22.50	---	Motor cars including station wagons and racing cars, not more than three years old		15%	u
	8703.22.60	---	Motor cars including station wagons and racing cars, more than three years old		15%	u
	8703.22.70	---	Other, not more than three years old		15%	u
	8703.22.80	---	Other, more than three years old		15%	u
	8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :			
	8703.23.10	---	Ambulances and prison vans not more than three years old		15% or Rs. 1,500,000 per unit	u
	8703.23.20	---	Ambulances and prison vans more than three years old		15% or Rs. 1,500,000 per unit	u
	8703.23.30	---	Hearses not more than three years old		15%	u
	8703.23.40	---	Hearses more than three years old		15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :			
	8703.23.52	----	Of a cylinder capacity not exceeding 1,600 cc	(GT)10%	15%	u

	8703.23.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	(GT)10%	15%	u
	8703.23.59	----	Other	(GT)10%	15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :			
	8703.23.62	----	Of a cylinder capacity not exceeding 1,600 cc	(GT)10%	15%	u
	8703.23.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	(GT)10%	15%	u
	8703.23.69	----	Other	(GT)10%	15%	u
	8703.23.70	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	(GT)13.5%	15%	u
	8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	(GT)13.5%	15%	u
		---	Other :			
	8703.23.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT)10%	15%	u
	8703.23.94	----	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	(GT)13.5%	15%	u
	8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	(GT)13.5%	15%	u
	8703.23.98	----	Of a cylinder capacity exceeding 2000cc., more than three years old	(GT)13.5%	15%	u
	8703.24	--	Of a cylinder capacity exceeding 3,000 cc :			
	8703.24.10	---	Ambulances and prison vans not more than three years old		15% or Rs. 1,500,000 per unit	u
	8703.24.20	---	Ambulances and prison vans more than three years old		15% or Rs. 1,500,000 per unit	u
	8703.24.30	---	Hearses not more than three years old		15%	u
	8703.24.40	---	Hearses more than three years old		15%	u
	8703.24.50	---	Motor cars including station wagons and racing cars, not more than three years old	(GT)13.5%	15%	u
	8703.24.60	---	Motor cars including station wagons and racing cars, more than three years old	(GT)13.5%	15%	u
	8703.24.70	---	Other, not more than three years old	(GT)13.5%	15%	u
	8703.24.80	---	Other, more than three years old	(GT)13.5%	15%	u

		-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :			
	8703.31.10	---	Ambulances and prison vans not more than three years old		15% or Rs. 2,000,000 per unit	u
	8703.31.20	---	Ambulances and prison vans more than three years old		15% or Rs. 2,000,000 per unit	u
	8703.31.30	---	Hearses not more than three years old		15%	u
	8703.31.40	---	Hearses more than three years old		15%	u
	8703.31.50	---	Auto-trishaws not more than two years old		15%	u
	8703.31.60	---	Auto-trishaws more than two years old		15%	u
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than three years old	(GT)12%	15%	u
	8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old	(GT)12%	15%	u
		---	Other :			
	8703.31.92	----	Not more than three years old	(GT)12%	15%	u
	8703.31.94	----	More than three years old	(GT)12%	15%	u
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :			
	8703.32.10	---	Ambulances and prison vans not more than three years old		15% or Rs. 2,000,000 per unit	u
	8703.32.20	---	Ambulances and prison vans more than three years old		15% or Rs. 2,000,000 per unit	u
	8703.32.30	---	Hearses not more than three years old		15%	u
	8703.32.40	---	Hearses more than three years old		15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :			
	8703.32.52	----	Of a cylinder capacity not exceeding 1,600 cc	(GT)10%	15%	u
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	(GT)10%	15%	u
	8703.32.59	----	Other	(GT)10%	15%	u

		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :			
8703.32.63	----		Of a cylinder capacity not exceeding 1,600 cc	(GT)10%	15%	u
8703.32.65	----		Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	(GT)10%	15%	u
8703.32.69	---		Other	(GT)10%	15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :			
8703.32.71	----		Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	(GT)13.5%	15%	u
8703.32.79	----		Other	(GT)13.5%	15%	u
8703.32.80	---		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	(GT)13.5%	15%	u
		---	Other :			
8703.32.92	----		Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT)10%	15%	u
8703.32.93	----		Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than three years old	(GT)13.5%	15%	u
8703.32.95	----		Other, of a cylinder capacity exceeding 2000 cc., not more than three years old	(GT)10%	15%	u
8703.32.97	----		Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old	(GT) 13.5%	15%	u
8703.32.99	----		Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	(GT) 13.5%	15%	u
8703.33	--		Of a cylinder capacity exceeding 2,500 cc :			
8703.33.10	---		Ambulances and prison vans not more than three years old		15% or Rs. 2,000,000 per unit	u
8703.33.20	---		Ambulances and prison vans more than three years old		15% or Rs. 2,000,000 per unit	u
8703.33.30	---		Hearses not more than three years old		15%	u
8703.33.40	---		Hearses more than three years old		15%	u

	8703.33.50	---	Motor cars including station wagons and racing cars, not more than three years old	(GT)13.5%	15%	u
	8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old	(GT)13.5%	15%	u
		---	Other, not more than three years old :			
	8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)	(GT)13.5%	15%	u
	8703.33.79	----	Other	(GT)13.5%	15%	u
	8703.33.80	---	Other, more than three years old	(GT)13.5%	15%	u
	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 :			
		---	Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :			
	8703.40.11	----	Ambulances and prison vans not more than three years old		15%	u
	8703.40.12	----	Ambulances and prison vans more than three years		15%	u
	8703.40.13	----	Hearses not more than three years old		15%	u
	8703.40.14	----	Hearses more than three years old		15%	u
	8703.40.15	----	Auto-trishaws, not more than two years old		15%	u
	8703.40.16	----	Auto-trishaws, more than two years old		15%	u
	8703.40.18	----	Other, not more than three years old		15%	u
	8703.40.19	----	Other, more than three years old		15%	u
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :			
	8703.40.21	----	Gocart , not more than three years old		Free	u
	8703.40.22	----	Gocart , more than three years old		Free	u
	8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old		15%	u
	8703.40.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old		15%	u
	8703.40.25	----	All terrain vehicle (ATV) , not more than three years old	(SG) Free	15%	u
	8703.40.26	----	All terrain vehicle (ATV) , more than three years old	(SG) Free	15%	u
	8703.40.28	----	Other , not more than three years old	(GT) 12%	15%	u
	8703.40.29	----	Other , more than three years old	(GT) 12%	15%	u
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.40.31	----	Ambulances and prison vans, not more than three years old		15%	u
	8703.40.32	----	Ambulances and prison vans, more than three years old		15%	u
	8703.40.33	----	Hearses not more than three years old		15%	u
	8703.40.34	----	Hearses more than three years old		15%	u
	8703.40.35	----	Motor cars including station wagons and racing cars, not more than three years old		15%	u
	8703.40.36	----	Motor cars including station wagons and racing cars, more than three years old		15%	u

	8703.40.38	----	Other, not more than three years old		15%	u
	8703.40.39	----	Other, more than three years old		15%	u
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :			
	8703.40.41	----	Ambulances and prison vans not more than three years old		15%	u
	8703.40.42	----	Ambulances and prison vans more than three years old		15%	u
	8703.40.43	----	Hearses not more than three years old		15%	u
	8703.40.44	----	Hearses more than three years old		15%	u
	8703.40.48	----	Other , not more than three years old		15%	u
	8703.40.49	----	Other , more than three years old		15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :			
	8703.40.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old	(GT) 9.9%	15%	u
	8703.40.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	(GT) 9.9%	15%	u
	8703.40.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old	(GT) 9.9%	15%	u
	8703.40.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	(GT) 9.9%	15%	u
	8703.40.58	----	Other , not more than three years old	(GT) 9.9%	15%	u
	8703.40.59	----	Other , more than three years old	(GT) 9.9%	15%	u
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :			
	8703.40.61	----	Ambulances and prison vans not more than three years old		15%	u
	8703.40.62	----	Ambulances and prison vans more than three years old		15%	u
	8703.40.63	----	Hearses not more than three years old		15%	u
	8703.40.64	----	Hearses more than three years old		15%	u
	8703.40.68	----	Other , not more than three years old		15%	u
	8703.40.69	----	Other , more than three years old		15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :			
	8703.40.71	----	Not more than three years old	(GT) 13.5%	15%	u
	8703.40.72	----	More than three years old	(GT) 13.5%	15%	u
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :			
	8703.40.81	----	Ambulances and prison vans not more than three years old		15%	u
	8703.40.82	----	Ambulances and prison vans more than three years old		15%	u
	8703.40.83	----	Hearses not more than three years old		15%	u
	8703.40.84	----	Hearses more than three years old		15%	u
	8703.40.88	----	Other , not more than three years old	(GT) 13.5%	15%	u
	8703.40.89	----	Other , more than three years old	(GT) 13.5%	15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :			

	8703.40.91	----	Not more than three years old	(GT) 13.5%	15%	u
	8703.40.92	----	More than three years old	(GT) 13.5%	15%	u
	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 :			
		---	Vehicles other than motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :			
	8703.50.11	----	Ambulances and prison vans not more than three years old		15%	u
	8703.50.12	----	Ambulances and prison vans more than three years		15%	u
	8703.50.13	----	Hearses not more than three years old		15%	u
	8703.50.14	----	Hearses more than three years old		15%	u
	8703.50.15	----	Auto-trishaws, not more than two years old		15%	u
	8703.50.16	----	Auto-trishaws, more than two years old		15%	u
	8703.50.18	----	Other, not more than three years old		15%	u
	8703.50.19	----	Other, more than three years old		15%	u
		---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :			
	8703.50.21	----	Gocart , not more than three years old		Free	u
	8703.50.22	----	Gocart , more than three years old		Free	u
	8703.50.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old		15%	u
	8703.50.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old		15%	u
	8703.50.25	----	All terrain vehicle (ATV) , not more than three years old		15%	u
	8703.50.26	----	All terrain vehicle (ATV) , more than three years old		15%	u
	8703.50.28	----	Other , not more than three years old		15%	u
	8703.50.29	----	Other , more than three years old		15%	u
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.50.31	----	Ambulances and prison vans, not more than three years old		15%	u
	8703.50.32	----	Ambulances and prison vans, more than three years old		15%	u
	8703.50.33	----	Hearses not more than three years old		15%	u
	8703.50.34	----	Hearses more than three years old		15%	u
	8703.50.35	----	Motor cars including station wagons and racing cars, not more than three years old	(GT) 12%	15%	u
	8703.50.36	----	Motor cars including station wagons and racing cars, more than three years old	(GT) 12%	15%	u
	8703.50.38	----	Other, not more than three years old		15%	u
	8703.50.39	----	Other, more than three years old		15%	u
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :			
	8703.50.41	----	Ambulances and prison vans not more than three years old		15%	u
	8703.50.42	----	Ambulances and prison vans more than three years old		15%	u

	8703.50.43	----	Hearses not more than three years old		15%	u
	8703.50.44	----	Hearses more than three years old		15%	u
	8703.50.48	----	Other , not more than three years old		15%	u
	8703.50.49	----	Other , more than three years old		15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :			
	8703.50.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old	(GT) 9.96%	15%	u
	8703.50.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	(GT) 9.96%	15%	u
	8703.50.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old	(GT) 9.96%	15%	u
	8703.50.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	(GT) 9.96%	15%	u
	8703.50.58	----	Other , not more than three years old	(GT) 9.96%	15%	u
	8703.50.59	----	Other , more than three years old	(GT) 9.96%	15%	u
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :			
	8703.50.61	----	Ambulances and prison vans not more than three years old		15%	u
	8703.50.62	----	Ambulances and prison vans more than three years old		15%	u
	8703.50.63	----	Hearses not more than three years old		15%	u
	8703.50.64	----	Hearses more than three years old		15%	u
	8703.50.68	----	Other , not more than three years old		15%	u
	8703.50.69	----	Other , more than three years old		15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :			
	8703.50.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	(GT) 13.5 %	15%	u
	8703.50.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	(GT) 13.5%	15%	u
	8703.50.78	----	Other, not more than three years old	(GT) 13.5%	15%	u
	8703.50.79	----	Other, more than three years old	(GT) 13.5%	15%	u
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :			
	8703.50.81	----	Ambulances and prison vans not more than three years old		15%	u
	8703.50.82	----	Ambulances and prison vans more than three years old		15%	u
	8703.50.83	----	Hearses not more than three years old		15%	u
	8703.50.84	----	Hearses more than three years old		15%	u
	8703.50.88	----	Other , not more than three years old		15%	u
	8703.50.89	----	Other , more than three years old		15%	u

		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :			
	8703.50.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	(GT) 13.5%	15%	u
	8703.50.98	----	Other, not more than three years old	(GT) 13.5%	15%	u
	8703.50.99	----	Other, more than three years old	(GT) 13.5%	15%	u
	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 :			
		---	Vehicles other than motor cars including station wagons and racing cars ,Of cylinder capacity not exceeding 1,000 cc :			
	8703.60.11	----	Ambulances and prison vans not more than three years old		15%	u
	8703.60.12	----	Ambulances and prison vans more than three years		15%	u
	8703.60.13	----	Hearses not more than three years old		15%	u
	8703.60.14	----	Hearses more than three years old		15%	u
	8703.60.15	----	Auto-trishaws, not more than two years old		15%	u
	8703.60.16	----	Auto-trishaws, more than two years old		15%	u
	8703.60.18	----	Other, not more than three years old		15%	u
	8703.60.19	----	Other, more than three years old		15%	u
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :			
	8703.60.21	----	Gocart , not more than three years old		Free	u
	8703.60.22	----	Gocart , more than three years old		Free	u
	8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old		15%	u
	8703.60.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old		15%	u
	8703.60.25	----	All terrain vehicle (ATV) , not more than three years old		15%	u
	8703.60.26	----	All terrain vehicle (ATV) , more than three years old		15%	u
	8703.60.28	----	Other , not more than three years old		15%	u
	8703.60.29	----	Other , more than three years old		15%	u
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.60.31	----	Ambulances and prison vans, not more than three years old		15%	u
	8703.60.32	----	Ambulances and prison vans, more than three years old		15%	u
	8703.60.33	----	Hearses not more than three years old		15%	u
	8703.60.34	----	Hearses more than three years old		15%	u
	8703.60.35	----	Motor cars including station wagons and racing cars, not more than three years old		15%	u
	8703.60.36	----	Motor cars including station wagons and racing cars, more than three years old		15%	u
	8703.60.38	----	Other, not more than three years old		15%	u
	8703.60.39	----	Other, more than three years old		15%	u

		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :			
	8703.60.41	----	Ambulances and prison vans not more than three years old		15%	u
	8703.60.42	----	Ambulances and prison vans more than three years old		15%	u
	8703.60.43	----	Hearses not more than three years old		15%	u
	8703.60.44	----	Hearses more than three years old		15%	u
	8703.60.48	----	Other , not more than three years old		15%	u
	8703.60.49	----	Other , more than three years old		15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :			
	8703.60.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old		15%	u
	8703.60.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old		15%	u
	8703.60.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old		15%	u
	8703.60.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old		15%	u
	8703.60.58	----	Other , not more than three years old		15%	u
	8703.60.59	----	Other , more than three years old		15%	u
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :			
	8703.60.61	----	Ambulances and prison vans not more than three years old		15%	u
	8703.60.62	----	Ambulances and prison vans more than three years old		15%	u
	8703.60.63	----	Hearses not more than three years old		15%	u
	8703.60.64	----	Hearses more than three years old		15%	u
	8703.60.68	----	Other , not more than three years old		15%	u
	8703.60.69	----	Other , more than three years old		15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :			
	8703.60.71	----	Not more than three years old		15%	u
	8703.60.72	----	More than three years old		15%	u
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :			
	8703.60.81	----	Ambulances and prison vans not more than three years old		15%	u
	8703.60.82	----	Ambulances and prison vans more than three years old		15%	u
	8703.60.83	----	Hearses not more than three years old		15%	u
	8703.60.84	----	Hearses more than three years old		15%	u
	8703.60.88	----	Other , not more than three years old		15%	u
	8703.60.89	----	Other , more than three years old		15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :			
	8703.60.91	----	Not more than three years old		15%	u
	8703.60.92	----	More than three years old		15%	u

	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			
		---	Vehicles other than motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :			
	8703.70.11	----	Ambulances and prison vans not more than three years old		15%	u
	8703.70.12	----	Ambulances and prison vans more than three years		15%	u
	8703.70.13	----	Hearses not more than three years old		15%	u
	8703.70.14	----	Hearses more than three years old		15%	u
	8703.70.15	----	Auto-trishaws, not more than two years old		15%	u
	8703.70.16	----	Auto-trishaws, more than two years old		15%	u
	8703.70.18	----	Other, not more than three years old		15%	u
	8703.70.19	----	Other, more than three years old		15%	u
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :			
	8703.70.21	----	Gocart , not more than three years old		Free	u
	8703.70.22	----	Gocart , more than three years old		Free	u
	8703.70.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old		15%	u
	8703.70.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old		15%	u
	8703.70.25	----	All terrain vehicle (ATV) , not more than three years old		15%	u
	8703.70.26	----	All terrain vehicle (ATV) , more than three years old		15%	u
	8703.70.28	----	Other , not more than three years old		15%	u
	8703.70.29	----	Other , more than three years old		15%	u
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.70.31	----	Ambulances and prison vans, not more than three years old		15%	u
	8703.70.32	----	Ambulances and prison vans, more than three years old		15%	u
	8703.70.33	----	Hearses not more than three years old		15%	u
	8703.70.34	----	Hearses more than three years old		15%	u
	8703.70.35	----	Motor cars including station wagons and racing cars, not more than three years old		15%	u
	8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old		15%	u
	8703.70.38	----	Other, not more than three years old		15%	u
	8703.70.39	----	Other, more than three years old		15%	u
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :			
	8703.70.41	----	Ambulances and prison vans not more than three years old		15%	u
	8703.70.42	----	Ambulances and prison vans more than three years old		15%	u
	8703.70.43	----	Hearses not more than three years old		15%	u
	8703.70.44	----	Hearses more than three years old		15%	u
	8703.70.48	----	Other , not more than three years old		15%	u

	8703.70.49	----	Other , more than three years old		15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :			
	8703.70.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old		15%	u
	8703.70.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old		15%	u
	8703.70.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old		15%	u
	8703.70.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old		15%	u
	8703.70.58	----	Other , not more than three years old		15%	u
	8703.70.59	----	Other , more than three years old		15%	u
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :			
	8703.70.61	----	Ambulances and prison vans not more than three years old		15%	u
	8703.70.62	----	Ambulances and prison vans more than three years old		15%	u
	8703.70.63	----	Hearses not more than three years old		15%	u
	8703.70.64	----	Hearses more than three years old		15%	u
	8703.70.68	----	Other , not more than three years old		15%	u
	8703.70.69	----	Other , more than three years old		15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :			
	8703.70.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old		15%	u
	8703.70.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old		15%	u
	8703.70.78	----	Other, not more than three years old		15%	u
	8703.70.79	----	Other, more than three years old		15%	u
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :			
	8703.70.81	----	Ambulances and prison vans not more than three years old		15%	u
	8703.70.82	----	Ambulances and prison vans more than three years old		15%	u
	8703.70.83	----	Hearses not more than three years old		15%	u
	8703.70.84	----	Hearses more than three years old		15%	u
	8703.70.88	----	Other , not more than three years old		15%	u
	8703.70.89	----	Other , more than three years old		15%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :			
	8703.70.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old		15%	u

	8703.70.98	----	Other, not more than three years old		15%	u
	8703.70.99	----	Other, more than three years old		15%	u
	8703.80	-	Other vehicles, with only electric motor for propulsion :			
		---	Electric auto-trishaws:			
	8703.80.11	----	Not more than two years old		15%	u
	8703.80.12	----	More than two years old		15%	u
		---	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:			
	8703.80.21	----	Not more than 3 years old		15%	u
	8703.80.22	----	More than 3 years old		15%	u
		---	Other , powered by on board accumulators charged by external electric source (e.g. National Grid) , not more than 3 years old :			
	8703.80.31	----	Capacity of motors not exceeding 50kW		15%	u
	8703.80.32	----	Capacity of motors exceeding 50kW but not exceeding 100kW		15%	u
	8703.80.33	----	Capacity of motors exceeding 100kW but not exceeding 200kW		15%	u
	8703.80.34	----	Capacity of motors exceeding 200kW		15%	u
		---	Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :			
	8703.80.41	----	Capacity of motors not exceeding 50kW		15%	u
	8703.80.42	----	Capacity of motors exceeding 50kW but not exceeding 100kW		15%	u
	8703.80.43	----	Capacity of motors exceeding 100kW but not exceeding 200kW		15%	u
	8703.80.44	----	Capacity of motors exceeding 200kW		15%	u
		---	Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old :			
	8703.80.51	----	Capacity of motors not exceeding 50kW		15%	u
	8703.80.52	----	Capacity of motors exceeding 50kW but not exceeding 100kW		15%	u
	8703.80.53	----	Capacity of motors exceeding 100kW but not exceeding 200kW		15%	u
	8703.80.54	----	Capacity of motors exceeding 200kW		15%	u
		---	Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board ,more than 3 years old			
	8703.80.61	----	Capacity of motors not exceeding 50kW		15%	u
	8703.80.62	----	Capacity of motors exceeding 50kW but not exceeding 100kW		15%	u
	8703.80.63	----	Capacity of motors exceeding 100kW but not exceeding 200kW		15%	u
	8703.80.64	----	Capacity of motors exceeding 200kW		15%	u
		---	Other :			

	8703.80.71	----	Not more than three years old		15%	u
	8703.80.72	----	More than three years old		15%	u
	8703.90	-	Other :			
	8703.90.10	---	Not more than three years old:		15%	u
	8703.90.20	---	More than three years old:		15%	u
87.04			Motor vehicles for the transport of goods.			
	8704.10	-	Dumpers designed for off-highway use	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	Free	u
		-	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8704.21	--	g.v.w. not exceeding 5 tonnes :			
		---	Special purpose tankers/bowsers and trucks:			
	8704.21.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	(GT) Free (SG) Free	Free	u
	8704.21.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	(GT) Free (SG) Free	Free	u
	8704.21.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	(SG) Free	Free	u
	8704.21.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	(SG) Free	Free	u
		---	Auto-trishaws :			
	8704.21.21	----	Not more than four years old	(SG) Free	Free	u
	8704.21.22	----	More than four years old	(SG) Free	Free	u
		---	Chassis fitted with engines and cabs			
	8704.21.31	----	for vehicles of national subdivision 8704.21.43, not more than four years old		15%	u
	8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old		15%	u
	8704.21.33	----	for vehicles of national subdivision 8704.21.51, not more than four years old		15%	u
	8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old		15%	u
	8704.21.35	----	for vehicles of national subdivision 8704.21.63, not more than four years old		15%	u

	8704.21.36	----	for vehicles of national subdivision 8704.21.64, more than four years old		15%	u
	8704.21.37	----	for vehicles of national subdivision 8704.21.67, not more than four years old		15%	u
	8704.21.38	----	for vehicles of national subdivision 8704.21.68, more than four years old		15%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.21.41	----	Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.21.42	----	Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.21.43	----	Cargo carrying capacity of 800kg or more, not more than four years old		15%	u
	8704.21.44	----	Cargo carrying capacity of 800kg or more, more than four years old		15%	u
		---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :			
	8704.21.51	----	Not more than four years old		15%	u
	8704.21.52	----	More than four years old		15%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :			
	8704.21.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.21.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.21.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old		15%	u
	8704.21.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old		15%	u
	8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old		15%	u

	8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old		15%	u
	8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old		15%	u
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.21.71	----	Not more than four years old		15%	u
	8704.21.72	----	More than four years old		15%	u
		---	Other :			
	8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old		15%	u
	8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old		15%	u
	8704.21.93	----	Other vehicles not more than four years old		15%	u
	8704.21.99	----	Other vehicles more than four years old		15%	u
	8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :			
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :			
	8704.22.41	----	Not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.22.42	----	More than five years old but less than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.22.43	----	More than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Garbage trucks equipped with waste compacting mechanism. :			
	8704.22.51	----	Not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8704.22.52	----	More than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Other :			
	8704.22.61	----	Not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.22.62	----	More than five years old but less than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.22.63	----	More than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.23	--	g.v.w. exceeding 20 tonnes :			
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :			
	8704.23.51	----	Not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.23.52	----	More than five years old but less than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.23.53	----	More than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Garbage trucks equipped with waste compacting mechanism :			
	8704.23.61	----	Not more than five years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.23.62	----	More than five years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Other :			

	8704.23.71	----	Not more than five years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.23.72	----	More than five years old but less than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.23.73	----	More than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other, with only spark-ignition internal combustion piston engine :			
	8704.31	--	g.v.w. not exceeding 5 tonnes :			
		---	Special purpose tankers/bowsers and trucks:			
	8704.31.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	(GT) Free (SG) Free	Free	u
	8704.31.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	(GT) Free (SG) Free	Free	u
	8704.31.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	(SG) Free	Free	u
	8704.31.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	(SG) Free	Free	u
		---	Auto-trishaws :			
	8704.31.21	----	With two-stroke petrol engine	(SG) Free	Free	u
	8704.31.22	----	Other, not more than four years old	(SG) Free	Free	u
	8704.31.23	----	Other, more than four years old	(SG) Free	Free	u
		---	Chassis fitted with engines and cabs :			
	8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old		15%	u
	8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old		15%	u
	8704.31.33	----	for vehicles of national subdivision 8704.31.51, not more than four years old		15%	u
	8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old		15%	u
	8704.31.35	----	for vehicles of national subdivision 8704.31.63, not more than four years old		15%	u
	8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old		15%	u
	8704.31.37	----	for vehicles of national subdivision 8704.31.67, not more than four years old		15%	u

	8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old		15%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.31.41	----	Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.31.42	----	Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.31.43	----	Cargo carrying capacity of 800kg or more, not more than four years old		15%	u
	8704.31.44	----	Cargo carrying capacity of 800kg or more, more than four years old		15%	u
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:			
	8704.31.51	----	Not more than four years old		15%	u
	8704.31.52	----	More than four years old		15%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, :			
	8704.31.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.31.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.31.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old		15%	u
	8704.31.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old		15%	u
	8704.31.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.31.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.31.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old		15%	u
	8704.31.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old		15%	u
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800			

			kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.31.71	----	Not more than four years old		15%	u
	8704.31.72	----	More than four years old		15%	u
		---	Other :			
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old		15%	u
	8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old		15%	u
	8704.31.93	----	Other not more than four years old		15%	u
	8704.31.99	----	Other more than four years old		15%	u
	8704.32	--	g.v.w. exceeding 5 tonnes :			
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :			
	8704.32.41	----	Not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.32.42	----	More than five years old but not more than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.32.43	----	More than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Garbage trucks equipped with waste compacting mechanism :			
	8704.32.51	----	Not more than five years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.32.52	----	More than five years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Other :			
	8704.32.61	----	Not more than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8704.32.62	----	More than five years old but not more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u

	8704.32.63	----	More than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
		-	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 tonnes			
		---	Special purpose tankers/bowsers and trucks:			
	8704.41.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	(GT) Free (SG) Free	Free	u
	8704.41.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	(GT) Free (SG) Free	Free	u
	8704.41.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	(SG) Free	Free	u
	8704.41.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	(SG) Free	Free	u
		---	Auto-trishaws :			
	8704.41.21	----	Not more than four years old	(SG) Free	Free	u
	8704.41.22	----	More than four years old	(SG) Free	Free	u
		---	Chassis fitted with engines and cabs			
	8704.41.31	----	for vehicles of national subdivision 8704.41.43, not more than four years old		15%	u
	8704.41.32	----	for vehicles of national subdivision 8704.41.44, more than four years old		15%	u
	8704.41.33	----	for vehicles of national subdivision 8704.41.51, not more than four years old		15%	u
	8704.41.34	----	for vehicles of national subdivision 8704.41.52, more than four years old		15%	u
	8704.41.35	----	for vehicles of national subdivision 8704.41.63, not more than four years old		15%	u
	8704.41.36	----	for vehicles of national subdivision 8704.41.64, more than four years old		15%	u
	8704.41.37	----	for vehicles of national subdivision 8704.41.67, not more than four years old		15%	u
	8704.41.38	----	for vehicles of national subdivision 8704.41.68, more than four years old		15%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.41.41	----	Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.41.42	----	Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.41.43	----	Cargo carrying capacity of 800kg or more, not more than four years old		15%	u

	8704.41.44	----	Cargo carrying capacity of 800kg or more, more than four years old		15%	u
		---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :			
	8704.41.51	----	Not more than four years old		15%	u
	8704.41.52	----	More than four years old		15%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :			
	8704.41.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.41.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.41.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old		15%	u
	8704.41.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old		15%	u
	8704.41.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.41.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.41.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old		15%	u
	8704.41.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old		15%	u
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.41.71	----	Not more than four years old		15%	u
	8704.41.72	----	More than four years old		15%	u
		---	Other :			
	8704.41.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old		15%	u
	8704.41.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old		15%	u
	8704.41.93	----	Other vehicles not more than four years old		15%	u
	8704.41.99	----	Other vehicles more than four years old		15%	u
	8704.42	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :			
	8704.42.41	----	Not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.42.42	----	More than five years old but less than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.42.43	----	More than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Garbage trucks equipped with waste compacting mechanism. :			
	8704.42.51	----	Not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.42.52	----	More than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Other :			
	8704.42.61	----	Not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.42.62	----	More than five years old but less than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.42.63	----	More than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.43	--	g.v.w. exceeding 20 tonnes :			
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :			
	8704.43.51	----	Not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8704.43.52	----	More than five years old but less than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.43.53	----	More than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Garbage trucks equipped with waste compacting mechanism :			
	8704.43.61	----	Not more than five years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.43.62	----	More than five years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Other :			
	8704.43.71	----	Not more than five years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.43.72	----	More than five years old but less than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.43.73	----	More than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :			
	8704.51		g.v.w. not exceeding 5 tonnes			
		---	Special purpose tankers/bowsers and trucks:			
	8704.51.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	(GT) Free (SG) Free	Free	u
	8704.51.12	----	Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	(GT) Free (SG) Free	Free	u
	8704.51.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	(SG) Free	Free	u
	8704.51.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	(SG) Free	Free	u
		---	Auto-trishaws :			
	8704.51.21	----	With two-stroke petrol engine	(SG) Free	Free	u
	8704.51.22	----	Other, not more than four years old	(SG) Free	Free	u
	8704.51.23	----	Other, more than four years old	(SG) Free	Free	u
		---	Chassis fitted with engines and cabs :			

	8704.51.31	----	for vehicles of national subdivision 8704.51.43, not more than four years old		15%	u
	8704.51.32	----	for vehicles of national subdivision 8704.51.44, more than four years old		15%	u
	8704.51.33	----	for vehicles of national subdivision 8704.51.51, not more than four years old		15%	u
	8704.51.34	----	for vehicles of national subdivision 8704.51.52, more than four years old		15%	u
	8704.51.35	----	for vehicles of national subdivision 8704.51.63, not more than four years old		15%	u
	8704.51.36	----	for vehicles of national subdivision 8704.51.64, more than four years old		15%	u
	8704.51.37	----	for vehicles of national subdivision 8704.51.67, not more than four years old		15%	u
	8704.51.38	----	for vehicles of national subdivision 8704.51.68, more than four years old		15%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.51.41	----	Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.51.42	----	Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.51.43	----	Cargo carrying capacity of 800kg or more, not more than four years old		15%	u
	8704.51.44	----	Cargo carrying capacity of 800kg or more, more than four years old		15%	u
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:			
	8704.51.51	----	Not more than four years old		15%	u
	8704.51.52	----	More than four years old		15%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :			
	8704.51.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.51.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.51.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old		15%	u

	8704.51.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old		15%	u
	8704.51.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.51.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.51.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old		15%	u
	8704.51.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old		15%	u
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.51.71	----	Not more than four years old		15%	u
	8704.51.72	----	More than four years old		15%	u
		---	Other :			
	8704.51.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old		15%	u
	8704.51.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old		15%	u
	8704.51.93	----	Other not more than four years old		15%	u
	8704.51.99	----	Other more than four years old		15%	u
	8704.52	--	g.v.w. exceeding 5 tonnes :			
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :			
	8704.52.41	----	Not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.52.42	----	More than five years old but not more than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8704.52.43	----	More than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Garbage trucks equipped with waste compacting mechanism :			
	8704.52.51	----	Not more than five years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

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	8704.52.52	----	More than five years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Other :			
	8704.52.61	----	Not more than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8704.52.62	----	More than five years old but not more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8704.52.63	----	More than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8704.60	-	Other with only electric motor for propulsion :			
	8704.60.10	---	Electric auto-trishaws not more than five years old		15%	u
	8704.60.20	---	Electric auto-trishaws more than five years old		15%	u
		---	Other electric, not more than five years old			
	8704.60.31	----	Capacity of motors not exceeding 50kW		15%	u
	8704.60.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW		15%	u
	8704.60.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW		15%	u
	8704.60.34	----	Capacity of motors exceeding 200kW		15%	u
		---	Other electric, more than five years old			
	8704.60.41	----	Capacity of motors not exceeding 50kW		15%	u
	8704.60.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW		15%	u
	8704.60.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW		15%	u
	8704.60.44	----	Capacity of motors exceeding 200kW		15%	u
	8704.90	-	Other :			
	8704.90.10	---	Not more than five years old		15%	u
	8704.90.90	---	Other		15%	u
	87.05		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	-	Crane lorries :			
	8705.10.10	---	Not more than ten years old	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u

	8705.10.20	---	More than ten years old	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8705.20	-	Mobile drilling derricks :			
	8705.20.10	---	Not more than seven years old	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8705.20.20	---	More than seven years old	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8705.30	-	Fire fighting vehicles :			
	8705.30.10	---	Not more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8705.30.20	---	More than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8705.40	-	Concrete-mixer lorries :			
	8705.40.10	---	Not more than ten years old	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8705.40.20	---	More than ten years old	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	8705.90	-	Other :			
		---	Gully bowsers equipped with suction pumps for extracting sewage water /wastes:			
	8705.90.21	----	Not more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8705.90.22	----	More than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Concrete pump trucks :			
	8705.90.31	----	Not more than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8705.90.32	----	More than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

		---	Mobile workshops			
8705.90.41	----		Modified vehicles of heading 87.02, not more than three years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8705.90.42	----		Modified vehicles of heading 87.02, more than three years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8705.90.43	----		Modified vehicles of heading 87.03, not more than three years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8705.90.44	----		Modified vehicles of heading 87.03, more than three years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8705.90.45	----		Modified vehicles of heading 87.04, not more than three years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8705.90.46	----		Modified vehicles of heading 87.04, more than three years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8705.90.47	----		Other, not more than seven years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8705.90.48	----		Other, more than seven years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Other, Modified vehicles of heading 87.02, 87.03 and 87.04:			
8705.90.51	----		Modified vehicles of heading 87.02, not more than three years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
8705.90.52	----		Modified vehicles of heading 87.02, more than three years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	8705.90.53	----	Modified vehicles of heading 87.03, not more than three years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8705.90.54	----	Modified vehicles of heading 87.03, more than three years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8705.90.55	----	Modified vehicles of heading 87.04, not more than three years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8705.90.56	----	Modified vehicles of heading 87.04, more than three years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		---	Other :			
	8705.90.91	----	g. v. w. not exceeding 4 tonnes , not more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8705.90.92	----	g. v. w. not exceeding 4 tonnes , more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8705.90.93	----	g. v. w. exceeding 4 tonnes , not more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8705.90.94	----	g. v. w. exceeding 4 tonnes , more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
87.06	8706.00		Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.			
	8706.00.10	---	New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	(AP)Free (SG) Free	Free	u
	8706.00.20	---	New chassis fitted with engines for other motor vehicles of heading 87.02	(AP)7.5%	15%	u
	8706.00.30	---	New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more	(SG) Free	Free	u
	8706.00.40	---	Other new chassis fitted with engines for other motor vehicles		15%	u

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	8706.00.50	---	Used chassis fitted with engines		15% or Rs.400,000 per unit	u
87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.			
	8707.10	-	For the vehicles of heading 87.03 :			
	8707.10.10	---	Used vehicle bodies fully equipped with fittings and accessories		15%	u
	8707.10.20	---	Other vehicle bodies fully equipped with fittings and accessories		15%	u
	8707.10.30	---	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery		15%	u
	8707.10.40	---	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery		15%	u
	8707.10.50	---	Rough coated ,bare body frame with /without doors , bonnet and boot lid		15%	u
	8707.10.60	---	Used bare body frame with /without doors , bonnet and boot lid		15%	u
	8707.10.90	---	Other		15%	u
	8707.90	-	Other :			
	8707.90.10	---	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments		15%	u
	8707.90.20	---	Other, for the motor vehicles of heading 87.02, for the transport of 25 or more persons including the driver	(SG) Free	Free	u
	8707.90.30	---	Other, for the vehicles of sub-heading 8701.20 and the vehicles of heading 87.04, of a G.V.W. exceeding 3,000kg :	(SG) Free	Free	u
		---	Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver			
	8707.90.41	----	Used bodies fully equipped with fittings and accessories		15%	u
	8707.90.42	----	Other vehicle bodies fully equipped with fittings and accessories		15%	u
	8707.90.43	----	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery		15%	u
	8707.90.44	----	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery		15%	u
	8707.90.48	----	Rough coated ,bare body frame with /without doors , bonnet and boot lid		15%	u
	8707.90.49	----	Used bare body frame with /without doors , bonnet and boot lid		15%	u
	8707.90.90	---	Other		15%	u
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			

8708.10	-	Bumpers and parts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	-	Other parts and accessories of bodies (including cabs) :			
8708.21	--	Safety seat belts	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
8708.22	--	Front windcreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	(IN)Free (SF)5% (SD) 5%	15%	kg
8708.29	--	Other :			
8708.29.10	---	"Cut-portions" of bodies and cabs	(SF)5% or Rs.40,000 per cut portion (SD)5% or Rs.80,000 per cut portion	15% or Rs. 120,000 per cut portion	kg
8708.29.90	---	Other	(IN)Free (SF)5% (SD) 5%	15%	kg
8708.30	-	Brakes and servo-brakes; parts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
8708.40	-	Gear boxes and parts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
8708.50	-	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
8708.70	-	Road wheels and parts and accessories thereof :			
8708.70.10	---	Rims fitted with tyres, showing signs of wear	(SF)5% (SD)5%	15%	kg
8708.70.20	---	Other, rims fitted with tyres	(SF)5% (SD)5%	15%	kg
8708.70.90	---	Other	(SF)5% (SD)5%	15%	kg
8708.80	-	Suspension systems and parts thereof (including shock-absorbers)	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	-	Other parts and accessories :			
8708.91	--	Radiators and parts thereof :			
8708.91.10	---	Radiators	(SF)5% or Rs.770/- per unit (SD)5% or Rs.770/- per unit	15% or Rs.2200/- per unit	kg

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	8708.91.20	---	Radiator cores	(SF)5% (SD)5%	15% or Rs.1750/- per unit	kg
	8708.91.90	---	Other	(SF)5% (SD)5%	15%	kg
	8708.92	--	Silencers (mufflers) and exhaust pipes; parts thereof	(SF)5% (SD)5%	15%	kg
	8708.93	--	Clutches and parts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8708.94	--	Steering wheels, steering columns and steering boxes; parts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	8708.95	--	Safety airbags with inflater system; parts thereof		15%	kg
	8708.99	--	Other :			
	8708.99.10	---	New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more	(SG) Free	Free	kg
	8708.99.20	---	Other new chassis not fitted with engines, but with or without fittings		15%	kg
	8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings		15%	kg
	8708.99.40	---	"Cut-portions" of motor vehicles	(AP)13.5% or Rs 198,000/- per cut portion (SF)25.2% or Rs.185,000 /- per cut portion	15% or Rs. 220,000/- per cut portion	kg
	8708.99.90	---	Other		15%	kg
87.09			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.			
		-	Vehicles :			
	8709.11	--	Electrical	(SF)5% (SD)4.5%	15%	u
	8709.19	--	Other		15%	u
	8709.90	-	Parts		15%	kg
87.10	8710.00		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	(SF)5% (SD)4.5%	15%	u
87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
	8711.10	-	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :			

8711.10.10	---	Not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8711.10.20	---	More than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8711.20	-	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :			
8711.20.10	---	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8711.20.30	---	Other, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8711.20.40	---	Other, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8711.30	-	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :			
8711.30.10	---	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8711.30.20	---	Exceeding 250 cc but not exceeding 350 cc, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8711.30.30	---	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8711.30.40	---	Exceeding 350 cc but not exceeding 450 cc , more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8711.30.50	---	Other, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
8711.30.60	---	Other, more than three years old	(IN)Free	Free	u

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				(PK)Free (SF)4% (SD)1.5% (SG) Free		
	8711.40	-	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :			
	8711.40.10	---	Not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8711.40.20	---	More than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc :			
	8711.50.10	---	Exceeding 800 cc but not exceeding 1000 cc, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8711.50.20	---	Exceeding 800 cc but not exceeding 1000 cc , more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8711.50.30	---	Other, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8711.50.40	---	Other, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	8711.60	-	With electric motor for propulsion :			
	8711.60.10	---	Not more than three years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8711.60.20	---	More than three years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8711.90	-	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorised :			
	8712.00.10	---	Delivery tricycles		15%	u

	8712.00.20	---	Used bicycle		15% or Rs. 5,000/- per unit	u
	8712.00.90	---	Other		15% or Rs. 5,000/- per unit	u
87.13			Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.			
	8713.10	-	Not mechanically propelled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8713.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
87.14			Parts and accessories of vehicles of headings 87.11 to 87.13.			
	8714.10	-	Of motorcycles (including mopeds) :			
	8714.10.10	---	Frames, with or without front fork	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	8714.10.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	8714.20	-	Of carriages for disabled persons	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other :			
	8714.91	--	Frames and forks, and parts thereof :			
	8714.91.10	---	Bicycle frames	(PK)Free	15%	kg
	8714.91.20	---	Front forks	(PK)Free	15%	kg
	8714.91.90	---	Other	(PK)Free (SG) Free	15%	kg
	8714.92	--	Wheel rims and spokes :			
	8714.92.10	---	Wheel rims	(AP)14.25% or Rs.190/- per kg (IN)Free (PK)Free (SF)5% or Rs.67/- per kg (SD)4.5% or Rs.61/- per kg	15% or Rs.200/- per kg	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8714.92.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	8714.93	--	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	8714.94	--	Brakes, including coaster braking hubs and hub brakes, and parts thereof	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	8714.95	--	Saddles	(PK)Free	15%	u
	8714.96	--	Pedals and crank-gear, and parts thereof	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	8714.99	--	Other :			
	8714.99.10	---	Mudguards	(PK)Free	15%	kg
	8714.99.20	---	Chain stays	(PK)Free	15%	kg
	8714.99.30	---	Seat stays	(PK)Free	15%	kg
		---	Other :			
	8714.99.91	----	Bicycle rims or wheels , fitted with new tyres, with or without tubes	(PK)Free (SF)13.5%	15%	kg
	8714.99.92	----	Bicycle rims or wheels , fitted with tyres showing signs of wear, with or without tubes	(PK)Free (SF)13.5%	15%	kg
	8714.99.99	----	Other	(PK)Free (SF)13.5%	15%	kg
87.15	8715.00		Baby carriages and parts thereof.		15%	kg
87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
	8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :			
	8716.10.10	---	Not more than five years old	(SG) Free	Free	u
	8716.10.20	---	More than five years old		15%	u
	8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :			
	8716.20.10	---	Not more than five years old		15%	u
	8716.20.20	---	More than five years old		15%	u
		-	Other trailers and semi-trailers for the transport of goods :			
	8716.31	--	Tanker trailers and tanker semi-trailers :			
	8716.31.10	---	Not more than five years old		15%	u
	8716.31.20	---	More than five years old		15%	u

	8716.39	--	Other :			
	8716.39.10	---	Not more than five years old		15%	u
	8716.39.20	---	More than five years old		15%	u
	8716.40	-	Other trailers and semi-trailers :			
	8716.40.10	---	Not more than five years old		15%	u
	8716.40.20	---	More than five years old		15%	u
	8716.80	-	Other vehicles :			
	8716.80.20	---	Wheelbarrows		15%	u
	8716.80.30	---	Other not more than five years old		15%	u
	8716.80.40	---	Other more than five years old		15%	u
	8716.90	-	Parts :			
	8716.90.10	---	For wheelbarrows	(IN)Free (PK) Free (SF) 5% (SD)5%	15%	kg
	8716.90.90	---	Other	(IN)Free (PK) Free (SF) 4% (SD)1.5% (SG) Free	Free	kg

Chapter 88

Aircraft, spacecraft, and parts thereof

Note.

1. - For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, 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.
The expression “unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

Subheading Notes.

- 1.- For the purposes of subheadings 8802.11 to 8802.40, the expression “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 subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "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.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
88.01	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
		- Helicopters :			

	8805.10	-	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
		-	Ground flying trainers and parts thereof :			
	8805.21	--	Air combat simulators and parts thereof	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8805.29	--	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
88.06			Unmanned aircraft.			
	8806.10	-	Designed for the carriage of passengers	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
		-	Other, for remote-controlled flight only :			
	8806.21	--	With maximum take-off weight not more than 250 g	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8806.22	--	With maximum take-off weight more than 250 g but not more than 7 kg	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8806.23	--	With maximum take-off weight more than 7 kg but not more than 25 kg	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8806.24	--	With maximum take-off weight more than 25 kg but not more than 150 kg	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8806.29	--	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
		-	Other :			
	8806.91	--	With maximum take-off weight not more than 250 g	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8806.92	--	With maximum take-off weight more than 250 g but not more than 7 kg	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8806.93	--	With maximum take-off weight more than 7 kg but not more than 25 kg	(IN)Free (PK)Free (SF) Free	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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				(SD) Free (SG) Free		
	8806.94	--	With maximum take-off weight more than 25 kg but not more than 150 kg	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	8806.99	--	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
88.07			Parts of goods of heading 88.01, 88.02 or 88.06.			
	8807.10	-	Propellers and rotors and parts thereof	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8807.20	-	Under-carriages and parts thereof	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8807.30	-	Other parts of airplanes, helicopters or unmanned aircraft	(AP) Free (IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	8807.90	-	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg

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 heading 89.06 if it does not have the essential character of a vessel of a particular kind.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
89.01			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:			
		---	Used:			

	8901.10.11	----	Not more than two years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8901.10.19	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8901.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8901.20	-	Tankers			
		---	Used:			
	8901.20.11	----	Not more than two years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8901.20.19	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8901.20.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8901.30	-	Refrigerated vessels, other than those of subheading 8901.20			
		---	Used:			
	8901.30.11	----	Not more than two years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8901.30.19	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8901.30.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8901.90	-	Other vessels for the transport of goods and other vessels for the transport of both persons and goods			
		---	Used:			
	8901.90.11	----	Not more than two years old	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8901.90.19	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8901.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
89.02	8902.00		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
		---	Used:			
	8902.00.11	----	Not more than two years old		15%	u
	8902.00.19	----	Other		15%	u
	8902.00.90	---	Other		15%	u
89.03			Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
		-	Inflatable (including rigid hull inflatable) boats :			
	8903.11	--	Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg :			
		---	Used :			
	8903.11.21	----	not more than two years		Free	u
	8903.11.29	----	Other		Free	u
	8903.11.90	---	Other		15%	u
	8903.12	--	Not designed for use with a motor and unladen (net) weight not exceeding 100 kg :			
	8903.12.10	---	Rowing boats for sports	(SG) Free	Free	u
		---	Other, used :			
	8903.12.21	----	not more than two years		15%	u
	8903.12.29	----	Other		15%	u
	8903.12.90	---	Other		15%	u
	8903.19	--	Other :			
	8903.19.10	---	Rowing boats for sports	(SG) Free	Free	u
		---	Other, used :			
	8903.19.21	----	not more than two years		15%	u

	8903.19.29	----	Other		15%	u
	8903.19.90	---	Other		15%	u
		-	Sailboats, other than inflatable, with or without auxiliary motor :			
	8903.21	--	Of a length not exceeding 7.5 m :			
		---	Used :			
	8903.21.11	----	not more than two years		15%	u
	8903.21.19	----	Other		15%	u
	8903.21.90	---	Other		15%	u
	8903.22	-	Of a length exceeding 7.5 m but not exceeding 24 m :			
		---	Used :			
	8903.22.11	----	not more than two years		15%	u
	8903.22.19	----	Other		15%	u
	8903.22.90	---	Other		15%	u
	8903.23	--	Of a length exceeding 24 m :			
		---	Used :			
	8903.23.11	----	not more than two years		15%	u
	8903.23.19	----	Other		15%	u
	8903.23.90	---	Other		15%	u
		-	Motorboats, other than inflatable, not including outboard motorboats :			
	8903.31	--	Of a length not exceeding 7.5 m :			
	8903.31.10	---	Personal water craft – such as water scooters	(SG) Free	Free	u
		---	Used :			
	8903.31.21	----	not more than two years		15%	u
	8903.31.29	----	Other		15%	u
	8903.31.90	---	Other		15%	u
	8903.32	--	Of a length exceeding 7.5 m but not exceeding 24 m :			
	8903.32.10	---	Personal water craft – such as water scooters	(SG) Free	Free	u
		---	Used :			
	8903.32.21	----	not more than two years		15%	u
	8903.32.29	----	Other		15%	u
	8903.32.90	---	Other		15%	u
	8903.33	--	Of a length exceeding 24 m :			
	8903.33.10	---	Personal water craft – such as water scooters	(SG) Free	Free	u
		--	Used :			
	8903.33.21	----	not more than two years		15%	u
	8903.33.29	----	Other		15%	u
	8903.33.90	---	Other		15%	u
		-	Other :			
	8903.93	--	Of a length not exceeding 7.5 m :			
	8903.93.10	---	Rowing boats for sports	(SG) Free	Free	u
		---	Used :			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	8903.93.21	----	not more than two years		15%	u
	8903.93.29	----	Other		15%	u
	8903.93.90	---	Other		15%	u
	8903.99	-	Other :			
	8903.99.10	---	Rowing boats for sports :	(SG) Free	Free	u
		---	Used :			
	8903.99.21	----	not more than two years		15%	u
	8903.99.29	----	Other		15%	u
	8903.99.90	---	Other		15%	u
89.04	8904.00		Tugs and pusher craft.			
	8904.00.10	---	Not exceeding a Dead Weight Tonnage of 500 MT		15%	u
	8904.00.90	---	Other	(SG) Free	Free	u
89.05			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	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8905.20	-	Floating or submersible drilling or production platforms	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8905.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
89.06			Other vessels, including warships and lifeboats other than rowing boats.			
	8906.10	-	Warships	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8906.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
89.07			Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			

	8907.10	-	Inflatable rafts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8907.90	-	Other			
	8907.90.10	---	Polymer based buoys and floating pads having weight not exceeding 1kg designed to be used with fishing nets	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u
	8907.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
89.08	8908.00		Vessels and other floating structures for breaking up.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

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 (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (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 heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (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 heading 90.21;
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds

(heading 84.41); fittings for adjusting work or tools on machine-tools, or water-jet cutting machines, of heading 84.66,

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 (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;

- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (i) Searchlights or spotlights of heading 94.05;
- (j) Articles of Chapter 95;
- (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
- (m) Capacity measures, which are to be classified according to their constituent material; or
- (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 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 heading 84.87, 85.48 or 90.33) 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 heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
- (c) All other parts and accessories are to be classified in heading 90.33.

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

4.- Heading 90.05 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 heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for :
- 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.- Heading 90.32 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, stabilized 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.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
90.01			Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, un-mounted, other than such elements of glass not optically worked.			
	9001.10	-	Optical fibres, optical fibre bundles and cables	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9001.20	-	Sheets and plates of polarising material	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
	9001.30	-	Contact lenses	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9001.40	-	Spectacle lenses of glass		15%	u
	9001.50	-	Spectacle lenses of other materials :			
	9001.50.10	---	Un-worked (blanks)	(SG) Free	Free	u
	9001.50.90	---	Worked		15% or Rs.75/- per pair	u
	9001.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.02			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.			
		-	Objective lenses :			
	9002.11	--	For cameras, projectors or photographic enlargers of reducers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9002.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	9002.20	-	Filters	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free (SG) Free		
	9002.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
90.03			Frames and mountings for spectacles, goggles or the like, and parts thereof.			
		-	Frames and mountings :			
	9003.11	--	Of plastics		15%	u
	9003.19	--	Of other materials :			
	9003.19.10	---	Frames for spectacles, mainly of metal		15% or Rs.100 per pair	u
	9003.19.90	---	Other		15%	u
	9003.90	-	Parts :			
	9003.90.10	---	Hinges and re-enforcing wire arms	(SF)Free (SD)Free (SG) Free	Free	kg
	9003.90.90	---	Other	(SF)Free (SD)Free (SG) Free	Free	kg
90.04			Spectacles, goggles and the like, corrective, protective or other.			
	9004.10	-	Sunglasses	(SF)Free (SD)Free (SG) Free	15%	u
	9004.90	-	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
90.05			Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
	9005.10	-	Binoculars	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	9005.80	-	Other instruments	(IN)Free (PK)Free (SF)Free (SD) Free (SG) Free	Free	u
	9005.90	-	Parts and accessories (including mountings)	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg

90.06			Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.			
	9006.30	-	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	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	9006.40	-	Instant print cameras	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u
		-	Other cameras :			
	9006.53	--	For roll film of a width of 35 mm			
	9006.53.10	---	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	9006.53.20	---	Other used single-used cameras	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u
	9006.53.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u
	9006.59	--	Other :			
	9006.59.10	---	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9006.59.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Photographic flashlight apparatus and flashbulbs:			
	9006.61	--	Discharge lamp ("electronic") flashlight apparatus	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	9006.69	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
		-	Parts and accessories :			
	9006.91	--	For cameras	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	10%	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	9006.99	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
90.07			Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
	9007.10	-	Cameras :			
	9007.10.10	---	For film of less than 16 mm width or for double- 8 mm film	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	9007.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9007.20	-	Projectors :			
	9007.20.10	---	For film of less than 16 mm width	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	9007.20.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Parts and accessories :			
	9007.91	--	For cameras	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9007.92	--	For projectors	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.08			Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
	9008.50	-	Projectors, enlargers and reducers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9008.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
[90.09]						

90.10			Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			
	9010.10	-	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed films to rolls of photographic paper	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	9010.50	-	Other, apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes :			
	9010.50.10	---	Apparatus and equipment for cinematographic laboratories	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	9010.50.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	9010.60	-	Projection screens	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	9010.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
90.11			Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.			
	9011.10	-	Stereoscopic microscopes	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	9011.20	-	Other microscopes, for photomicrography, cinephotomicrography or microprojection	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	9011.80	-	Other microscopes	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	9011.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
90.12			Microscopes other than optical microscopes; diffraction apparatus.			

	9012.10	-	Microscopes other than optical microscopes; diffraction apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9012.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.13			Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			
	9013.10	-	Telescopic sights for fittings to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chaptr or Section XVI	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9013.20	-	Lasers, other than laser diodes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9013.80	-	Other devices, appliances and instruments	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9013.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.14			Direction finding compasses; other navigational instruments and appliances.			
	9014.10	-	Direction finding compasses	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9014.20	-	Instruments and appliances for aeronautical or space navigation (other than compasses)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9014.80	-	Other instruments and appliances	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9014.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

90.15			Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
	9015.10	-	Rangefinders	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	9015.20	-	Theodolites and tachymeters (tacheometers)	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	9015.30	-	Levels	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	9015.40	-	Photogrammetrical surveying instruments and appliances	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
	9015.80	-	Other instruments and appliances	(IN)Free (PK)Free (SF)Free (SG) Free	Free	u
	9015.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SG) Free	Free	kg
90.16	9016.00		Balances of a sensitivity of 5 cg or better, with or without weights.	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.17			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.			
	9017.10	-	Drafting tables and machines, whether or not automatic	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	9017.20	-	Other drawing, marking-out or mathematical calculating instruments :			
	9017.20.10	---	Protractors (radius 10 cm and below)	(SD)5%	15%	u
	9017.20.20	---	Rulers 30 cm and below	(SD)5%	15%	u
	9017.20.30	---	Triangular set squares shortest side 17.5 cm or below	(SD)5%	15%	u

	9017.20.40	---	Dividers and compasses	(SD)5%	15%	u
	9017.20.50	---	Sets of mathematical instruments used by school children, with a ruler not exceeding 15 cm packed in metal or plastic	(SD)5%	15%	u
	9017.20.90	---	Other	(SD)Free (SG) Free	Free	u
	9017.30	-	Micrometers, callipers and gauges	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	9017.80	-	Other instruments	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	9017.90	-	Parts and accessories	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	kg
90.18			Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.			
		-	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :			
	9018.11	--	Electro-cardiographs	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9018.12	--	Ultrasonic scanning apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9018.13	--	Magnetic resonance imaging apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9018.14	--	Scintigraphic apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9018.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9018.20	-	Ultra-violet or infra-red ray apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Syringes, needles, catheters, cannulae and the like :			

	9018.31	--	Syringes, with or without needles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9018.32	--	Tubular metal needles and needles for sutures	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9018.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other instruments and appliances, used in dental sciences :			
	9018.41	--	Dental drill engines, whether or not combined on a single base with other dental equipment	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9018.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9018.50	-	Other ophthalmic instruments and appliances	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9018.90	-	Other instruments and appliances	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
90.19			Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
	9019.10	-	Mechano-therapy appliances; massage apparatus, psychological aptitude-testing apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9019.20	-	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.20	9020.00		Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

90.21			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.			
	9021.10	-	Orthopaedic or fracture appliances	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Artificial teeth and dental fittings :			
	9021.21	--	Artificial teeth	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9021.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Other artificial parts of the body :			
	9021.31	--	Artificial joints	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9021.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9021.40	-	Hearing aids, excluding parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9021.50	-	Pacemakers for stimulating heart muscles, excluding parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9021.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.22			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.			

		-	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	--	Computed tomography apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9022.13	--	Other, for dental uses	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9022.14	--	Other, for medical, surgical, or veterinary uses	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9022.19	--	For other uses	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	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	--	For medical, surgical, dental or veterinary uses	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9022.29	--	For other uses	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9022.30	-	X-ray tubes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9022.90	-	Other, including parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.23	9023.00		Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.24			Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	9024.10	-	Machines and appliances for testing metals	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9024.80	-	Other machines and appliances	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9024.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.25			Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hydrometers and psychrometers, recording or not, and any combination of these instruments.			
		-	Thermometers and pyrometers, not combined with other instruments :			
	9025.11	--	Liquid-filled, for direct reading	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9025.19	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9025.80	-	Other instruments :			
	9025.80.10	---	Instruments for testing of milk	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9025.80.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9025.90	-	Parts and accessories	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

90.26			Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.			
	9026.10	-	For measuring or checking the flow or level of liquids	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9026.20	-	For measuring or checking pressure	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9026.80	-	Other instruments or apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9026.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.27			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	-	Gas or smoke analysis apparatus	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9027.20	-	Chromatographs and electrophoresis instruments	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9027.30	-	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible,IR)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9027.50	-	Other instruments and apparatus using optical radiation (UV, visible, IR)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other instruments and apparatus :			
	9027.81	--	Mass spectrometers	(IN)Free	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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				(PK)Free (SF)Free (SD)Free (SG) Free		
	9027.89	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9027.90	-	Microtomes; parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.28			Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
	9028.10	-	Gas meters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9028.20	-	Liquid meters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9028.30	-	Electricity meters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9028.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
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.			
	9029.10	-	Revolution counters, production counters, taximeters, mileometers, pedometers and the like :			
	9029.10.10	---	Taximeters	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9029.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

	9029.20	-	Speed indicators and tachometers; stroboscopes	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9029.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
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.			
	9030.10	-	Instruments and apparatus for measuring or detecting ionising radiations	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9030.20	-	Oscilloscopes and oscillographs	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	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	--	Multimeters without a recording device	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9030.32	--	Multimeters with a recording device	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9030.33	--	Other, without a recording device	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9030.39	--	Other, with a recording device	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9030.40	-	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other instruments and apparatus :			

	9030.82	--	For measuring or checking semiconductor wafers or devices (including integrated circuits)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9030.84	--	Other, with a recording device	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9030.89	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9030.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.31			Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors .			
	9031.10	-	Machines for balancing mechanical parts	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9031.20	-	Test benches	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other optical instruments and appliances :			
	9031.41	--	For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9031.49	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9031.80	-	Other instruments, appliances and machines	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9031.90	-	Parts and accessories	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

90.32			Automatic regulating or controlling instruments and apparatus.			
	9032.10	-	Thermostats	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9032.20	-	Manostats	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Other instruments and apparatus :			
	9032.81	--	Hydraulic or pneumatic	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9032.89	--	Other :			
	9032.89.10	---	Apparatus for regulating the charging of accumulators using direct current generated from solar energy, and for distributing direct current ["Charge Controllers" and the like]	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9032.89.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9032.90	-	Parts and accessories	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
90.33	9033.00		Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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 (heading 71.13 or 71.17, 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 heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;

- (f) Ball bearings (heading 84.82); 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.- Heading 91.01 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 headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
- 3.- For the purposes of this Chapter, the expression “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.
- 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.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :			
	9101.11	-- With mechanical display only	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u
	9101.19	-- Other :			
	9101.19.10	-- With opto-electronic display only	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	9101.19.90	-- Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
		- Other wrist-watches, whether or not incorporating a stop-watch facility :			
	9101.21	-- With automatic winding	(IN)Free (PK)Free (SF)Free (SD)Free (AP)11.25% (SG)Free	15%	u
	9101.29	-- Other	(IN)Free (PK)Free (SF)Free (SD)Free (AP)11.25% (SG)Free	15%	u

		-	Other :			
	9101.91	--	Electrically operated	(IN)Free (PK)Free (SF)Free (SD)Free (AP)Free (SG)Free	Free	u
	9101.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
91.02			Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.			
		-	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :			
	9102.11	--	With mechanical display only	(AP)13.5% (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	15%	u
	9102.12	--	With opto-electronic display only	(IN)Free (PK)Free (SF)Free (SD)Free (AP)11.25% (SG)Free	15%	u
	9102.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	15%	u
		-	Other wrist-watches, whether or not incorporating a stop-watch facility :			
	9102.21	--	With automatic winding	(IN)Free (PK)Free (SF)Free (SD)Free (AP)11.25% (SG)Free	15%	u
	9102.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (AP)11.25% (SG)Free	15%	u
		-	Other :			
	9102.91	--	Electrically operated	(IN)Free (PK)Free (SF)Free (SD)Free (AP)11.25% (SG)Free	15%	u
	9102.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	15%	u

91.03			Clocks with watch movements, excluding clocks of heading 91.04.			
	9103.10	-	Electrically operated	(IN)Free (PK)Free (SF)5% (SD)5% (AP)11.25%	15%	u
	9103.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)5% (AP)11.25%	15%	u
91.04	9104.00		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	(IN)Free (PK)Free (SF)5% (SD)5% (AP)11.25%	15%	u
91.05			Other clocks.			
		-	Alarm clocks :			
	9105.11	--	Electrically operated	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9105.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Wall clocks :			
	9105.21	--	Electrically operated	(AP)13.5% (IN)Free (PK)Free (SF)Free (SD)Free	15%	u
	9105.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free	15%	u
		-	Other :			
	9105.91	--	Electrically operated	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9105.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

91.06			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	-	Time-registers; time-recorders	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	9106.90	-	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
91.07	9107.00		Time switches with clock or watch movement or with synchronous motor.	(IN)Free (PK)Free (SF)5% (SD)5%	15%	u
91.08			Watch movements, complete and assembled.			
		-	Electrically operated :			
	9108.11	--	With mechanical display only or with a device to which a mechanical display can be incorporated	(IN)Free (PK)Free (SF)5% (SD)5% (AP)11.25%	15%	u
	9108.12	--	With opto-electronic display only	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	u
	9108.19	--	Other	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	u
	9108.20	-	With automatic winding	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	u
	9108.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	u
91.09			Clock movements, complete and assembled.			
	9109.10	-	Electrically operated	(IN)Free (PK)Free	15%	u

				(SF)5% (SD)5% (AP) 11.25%		
	9109.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	u
91.10			Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
		-	Of watches :			
	9110.11	--	Complete movements, unassembled or partly assembled (movement sets)	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	u
	9110.12	--	Incomplete movements, assembled	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	kg
	9110.19	--	Rough movements	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	kg
	9110.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	kg
91.11			Watch cases and parts thereof.			
	9111.10	-	Cases of precious metal or of metal clad with precious metal	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	u
	9111.20	-	Cases of base metal, whether or not gold-or silver-plated	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	u
	9111.80	-	Other cases	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	u
	9111.90	-	Parts	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

91.12			Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
	9112.20	-	Cases	(IN)Free (PK)Free (SF)5% or Rs 74/- per kg (SD)5% or Rs 74/- per kg (AP) 11.25 % or 110/- per Kg	15% or Rs 220/- per kg	u
	9112.90	-	Parts	(IN)Free (PK)Free (SF)5% or Rs 74/- per kg (SD)5% or Rs 74/- per kg (AP)11.25% or 110/- per Kg	15% or Rs 220/- per kg	kg
91.13			Watch straps, watch bands and watch bracelets, and parts thereof.			
	9113.10	-	Of precious metal or of metal clad with precious metal	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	kg
	9113.20	-	Of base metal, whether or not gold-or silver-plated	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	kg
	9113.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	kg
91.14			Other clock or watch parts.			
	9114.30	-	Dials	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	kg
	9114.40	-	Plates and bridges	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	kg
	9114.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)5% (AP) 11.25%	15%	kg

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 (heading 95.03);
- (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 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 heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
92.01			Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
	9201.10	-	Upright pianos	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	u
	9201.20	-	Grand pianos	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	u
	9201.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
92.02			Other string musical instruments (for example, guitars, violins, harps).			
	9202.10	-	Played with a bow	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	15%	u
	9202.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	15%	u

[92.03]						
[92.04]						
92.05			Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.			
	9205.10	-	Brass-wind instruments	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG) Free	Free	u
	9205.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
92.06	9206.00		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
92.07			Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
	9207.10	-	Keyboard instruments, other than accordions	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	u
	9207.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
92.08			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	-	Musical boxes	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	9208.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u

92.09			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	-	Musical instrument strings	(IN)Free (PK)Free (SF)5% or Rs 370/- per kg (SD)4.5% or Rs 336/- per kg	5 % or Rs 370/- per kg	kg
		-	Other :			
	9209.91	--	Parts and accessories for pianos	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	9209.92	--	Parts and accessories for the musical instruments of heading 92.02	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	9209.94	--	Parts and accessories for the musical instruments of heading 92.07	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	9209.99	--	Other :			
	9209.99.10	---	Metronomes, tuning forks, pitch pipes; parts and accessories for keyboard pipe organs; parts and accessories for harmoniums and similar keyboard instruments with free metal reeds	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	9209.99.20	---	Mechanisms for musical boxes	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	9209.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg

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 :
- Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - Armoured fighting vehicles (heading 87.10);

- (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 (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to “parts thereof” does not include radio or radar apparatus of heading 85.26.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Prof.(4)	Gen.(5)	
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.			
	9301.10	- Artillery weapons (for example, guns, howitzers and mortars)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9301.20	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9301.90	- Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
93.02	9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
93.03		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	- Muzzle-loading firearms	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	9303.30	- Other sporting, hunting or target-shooting rifles	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	9303.90	- Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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93.04	9304.00		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
93.05			Parts and accessories of articles of headings 93.01 to 93.04.			
	9305.10	-	Of revolvers or pistols	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	9305.20	-	Of shotguns or rifles of heading 93.03	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		-	Other :			
	9305.91	--	Of military weapons of heading 93.01	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	9305.99	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
93.06			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.			
		-	Shotgun cartridges and parts thereof; air gun pellets :			
	9306.21	--	Cartridges	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9306.29	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9306.30	-	Other cartridges and parts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9306.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

93.07	9307.00		Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

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 heading 70.09;
 - (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 heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or light sources and parts thereof of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases); or
 - (l) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
 - (m) Monopods, bipods, tripods and similar articles (heading 96.20).
- 2.- The articles (other than parts) referred to in headings 94.01 to 94.03 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 headings 94.01 to 94.03 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 heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
- 4.- For the purposes of heading 94.06, the expression "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 building 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.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Prof.(4)	Gen.(5)	
94.01			Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
	9401.10	-	Seats of a kind used for aircraft :			
	9401.10.10	---	Used	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	9401.10.90	---	Other	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	9401.20	-	Seats of a kind used for motor vehicles :			
	9401.20.10	---	Used		15%	u
	9401.20.90	---	Other		15%	u
		-	Swivel seats with variable height adjustment :			
	9401.31	--	Of wood :			
	9401.31.10	---	Used		15%	u
	9401.31.90	---	Other		15%	u
	9401.39	--	Other :			
	9401.39.10	---	Used		15%	u
	9401.39.90	---	Other		15%	u
		-	Seats other than garden seats or camping equipment, convertible into beds :			
	9401.41	--	Of wood :			
	9401.41.10	---	Used		15%	u
	9401.41.90	---	Other		15%	u
	9401.49	--	Other :			
	9401.49.10	---	Used		15%	u
	9401.49.90	---	Other		15%	u
		-	Seats of cane, osier, bamboo or similar materials :			
	9401.52	--	Of bamboo:			
	9401.52.10	---	Used		15%	u
	9401.52.90	---	Other		15%	u
	9401.53	--	Of rattan :			
	9401.53.10	---	Used		15%	u
	9401.53.90	---	Other		15%	u
	9401.59	--	Other :			

	9401.59.10	---	Used		15%	u
	9401.59.90	---	Other		15%	u
		-	Other seats, with wooden frames :			
	9401.61	--	Upholstered :			
	9401.61.10	---	Used		15%	u
	9401.61.90	---	Other		15%	u
	9401.69	--	Other :			
	9401.69.10	---	Used		15%	u
	9401.69.90	---	Other		15%	u
		-	Other seats, with metal frames :			
	9401.71	--	Upholstered			
	9401.71.10	---	Used		15%	u
	9401.71.90	---	Other		15%	u
	9401.79	--	Other :			
	9401.79.10	---	Used		15%	u
	9401.79.90	---	Other		15%	u
	9401.80	-	Other seats :			
	9401.80.10	---	Used		15%	u
	9401.80.90	---	Other		15%	u
		-	Parts :			
	9401.91	--	Of wood			
	9401.91.10	---	Used		15%	kg
	9401.91.90	---	Other		15%	kg
	9401.99	--	Other			
	9401.99.10	---	Used		15%	kg
	9401.99.90	---	Other		15%	kg
94.02			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	-	Dentists', barbers' or similar chairs and parts thereof :			
	9402.10.10	---	Dentists', chairs and parts thereof	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9402.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	9402.90	-	Other :			
	9402.90.10	---	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings)and parts of the foregoing articles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9402.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
94.03			Other furniture and parts thereof.			
	9403.10	-	Metal furniture of a kind used in offices :			
	9403.10.10	---	Used		15%	kg
	9403.10.90	---	Other		15%	kg
	9403.20	-	Other metal furniture :			
	9403.20.10	---	Used		15%	kg
	9403.20.90	---	Other		15%	kg
	9403.30	-	Wooden furniture of a kind used in offices :			
	9403.30.10	---	Used		15%	u
	9403.30.90	---	Other		15%	u
	9403.40	-	Wooden furniture of a kind used in the kitchen :			
	9403.40.10	---	Used		15%	u
	9403.40.90	---	Other		15%	u
	9403.50	-	Wooden furniture of a kind used in the bedroom :			
	9403.50.10	---	Used		15%	u
	9403.50.90	---	Other		15%	u
	9403.60	-	Other wooden furniture :			
	9403.60.10	---	Used		15%	u
	9403.60.90	---	Other		15%	u
	9403.70	-	Furniture of plastics :			
	9403.70.10	---	Used		15%	kg
	9403.70.90	---	Other		15%	kg
		-	Furniture of other materials, including cane, osier, bamboo or similar materials :			
	9403.82	--	Of Bamboo :			
	9403.82.10	---	Used		15%	u
	9403.82.90	---	Other		15%	u
	9403.83	--	Of rattan :			
	9403.83.10	---	Used		15%	u
	9403.83.90	---	Other		15%	u
	9403.89	--	Other :			

	9403.89.10	---	Used		15%	kg
	9403.89.90	---	Other		15%	kg
		-	Parts :			
	9403.91	--	Of wood			
	9403.91.10	---	Used		15%	kg
	9403.91.90	---	Other		15%	kg
	9403.99	--	Other :			
	9403.99.10	---	Used		15%	kg
	9403.99.90	---	Other		15%	kg
94.04			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	-	Mattress supports :			
	9404.10.10	---	Used		15%	kg
	9404.10.90	---	Other		15%	kg
		-	Mattresses :			
	9404.21	--	Of cellular rubber or plastics, whether or not covered :			
	9404.21.10	---	Used		15%	u
	9404.21.90	---	Other		15%	u
	9404.29	--	Of other materials :			
	9404.29.10	---	Unused rubberised coir pads, below 60 mm in thickness		15%	m ² & u
	9404.29.20	---	Unused coir pads or mattress for bedding, above 60 mm in thickness		15%	u
	9404.29.30	---	Used		15%	u
	9404.29.90	---	Other		15%	u
	9404.30	-	Sleeping bags :			
	9404.30.10	---	Used	(SF)5% (SD)5%	15%	u
	9404.30.90	---	Other	(SF)5% (SD)5%	15%	u
	9404.40	-	Quilts, bedspreads, eiderdowns and duvets (comforters)			
	9404.40.10	---	Used		15%	kg
	9404.40.90	---	Other		15%	kg
	9404.90	-	Other :			
	9404.90.10	---	Used		15%	kg
	9404.90.90	---	Other		15%	kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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94.05			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.			
		-	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :			
	9405.11	--	Designed for use solely with light-emitting diode (LED) light sources			
	9405.11.10	---	DC solar lamps not exceeding 20v	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	Kg
	9405.11.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	9405.19	--	Other			
	9405.19.10	---	DC solar lamps not exceeding 20v	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	Kg
	9405.19.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Electric table, desk, bedside or floor-standing luminaires :			
	9405.21	--	Designed for use solely with light-emitting diode (LED) light sources			
	9405.21.10	---	DC solar lamps not exceeding 20v	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	Kg
	9405.21.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	9405.29	--	Other			
	9405.29.10	--	DC solar lamps not exceeding 20v	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	Kg
	9405.29.90	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Lighting strings of a kind used for Christmas trees :			
	9405.31	--	Designed for use solely with light-emitting diode (LED) light sources	(IN)Free (PK)Free	15%	kg

				(SF)Free (SD)Free (SG) Free		
	9405.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	15%	kg
		-	Other electric luminaires and lighting fittings :			
	9405.41	--	Photovoltaic, designed for use solely with light-emitting diode (LED) light sources :			
	9405.41.10	---	Spotlights and flood lights for use in motion picture/television industry	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9405.41.20	---	Search lights and spot lights	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9405.41.30	---	DC solar lamps not exceeding 20v	(AP) Free (IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	Kg
	9405.41.90	---	Other	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	9405.42	--	Other, designed for use solely with light-emitting diode (LED) light sources :			
	9405.42.10	---	Spotlights and flood lights for use in motion picture/television industry	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9405.42.20	---	Search lights and spot lights	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9405.42.90	---	Other	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	9405.49	--	Other			
	9405.49.10	---	Spotlights and flood lights for use in motion picture/television industry	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9405.49.20	---	Search lights and spot lights	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9405.49.30	---	DC solar lamps not exceeding 20v	(AP) Free (IN)Free (PK)Free	Free	Kg

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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				(SF) Free (SD) Free (SG) Free		
	9405.49.90	---	Other	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	9405.50	-	Non-electrical luminaires and lighting fittings			
	9405.50.10	---	Incandescent mantle-type lamps; Hurricane lamps	(AP) Free (IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	Kg
	9405.50.20	---	Daylighting devices which capture sunlight , transfer and defuse light interior	(AP) Free (IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	Kg
	9405.50.90	---	Other	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	illuminated signs, illuminated name-plates and the like :			
	9405.61	--	Designed for use solely with light-emitting diode (LED) light sources	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	9405.69	--	Other	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
		-	Parts :			
	9405.91	--	Of glass	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	9405.92	--	Of plastics	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	9405.99	--	Other :			
	9405.99.10	---	Of chandeliers or electroliers	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	9405.99.90	---	Other	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)5%	15%	kg

94.06	9406.00		Prefabricated buildings:			
	9406.10	-	Of wood	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	9406.20	-	Modular building units, of steel	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg
	9406.90	-	Other	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	kg

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

- 1.- This Chapter does not cover :
- (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (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 (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (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 heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), 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 (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) Unmanned aircraft (heading 88.06);

- (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 (heading 90.04);
- (s) Decoy calls or whistles (heading 92.08);
- (t) Arms or other articles of Chapter 93;
- (u) Electric garlands of all kinds (heading 94.05);
- (v) Monopods, bipods, tripods and similar articles (heading 96.20);
- (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, heading 95.03 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 together for retail sale and the combinations have the essential character of toys.
- 5.- Heading 95.03 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 heading 95.08 :
 - (a) The expression "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) The expression "water park amusements" means a device or combination of devices or equipment that are characterized by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
 - (c) The expression "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 heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

Subheading Note.

- 1.- Subheading 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
 - (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 (subheading 9504.30).

HS Hdg.(1)	HS Code(2)	Description(3)	Gen.(5)		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
[95.01]					
[95.02]					

95.03	9503.00		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	---	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages		15%	kg
	9503.00.20	---	Dolls, remote controlled		15%	kg
	9503.00.30	---	Other dolls		15%	kg
	9503.00.40	---	Remote controlled stuffed toys representing animals or non-human creatures	(IN)Free (PK)Free	15%	kg
	9503.00.50	---	Other stuffed toys representing animals or non-human creatures	(IN)Free (PK)Free	15%	kg
	9503.00.60	---	Remote controlled electric trains, including tracks, signals and other accessories thereof; reduced-size ("scale") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys, put up in sets or outfits; toys and models, incorporating a motor	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9503.00.70	---	Other electric trains, including tracks, signals and other accessories thereof; reduced-size ("scale") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys, put up in sets or outfits; toys and models, incorporating a motor	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9503.00.80	---	Other, remote controlled	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9503.00.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
95.04			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, bank notes, bank cards, tokens or by any other means of payment.			
	9504.20	-	Articles and accessories for billiards of all kinds	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9504.30	-	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment :			

	9504.30.10	---	Used / reconditioned	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	9504.30.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	9504.40	-	Playing cards	(IN)Free (PK)Free (SF)5% (SD)5%	15%	u (pack)
	9504.50	-	Video game consoles and machines, other than those of subheading 9504.30	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9504.90	-	Other :			
	9504.90.10	---	Games of chance	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	9504.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
95.05			Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
	9505.10	-	Articles for Christmas festivities	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9505.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
95.06			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.			
		-	Snow-skis and other snow-ski equipment :			
	9506.11	--	Skis	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	2u
	9506.12	--	Ski-fastenings (ski-bindings)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9506.19	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

		-	Water-skis, surf-boards, sailboards and other water-sport equipment :			
	9506.21	--	Sailboards	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9506.29	--	Other:			
	9506.29.10	---	Non-motorized kite surfing equipments	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9506.29.20	---	Articles and equipment for swimmers or divers	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9506.29.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Golf clubs and other golf equipment :			
	9506.31	--	Clubs, complete	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9506.32	--	Balls	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9506.39	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9506.40	-	Articles and equipment for table-tennis	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
		-	Tennis, badminton or similar rackets, whether or not strung :			
	9506.51	--	Lawn-tennis rackets, whether or not strung	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9506.59	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
		-	Balls, other than golf balls and table-tennis balls :			
	9506.61	--	Lawn-tennis balls	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u

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1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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	9506.62	--	Inflatable	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9506.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9506.70	-	Ice skates and roller skates, including skating boots with skates attached	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	2u
		-	Other :			
	9506.91	--	Articles and equipment for general physical exercise, gymnastics or athletics	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9506.99	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
95.07			Fishing rods, fish-hooks and othr line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.			
	9507.10	-	Fishing rods	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9507.20	-	Fish-hooks, whether or not snelled	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9507.30	-	Fishing reels	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	9507.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
95.08			Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.			

	9508.10	-	Travelling circuses and travelling menageries	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Amusement park rides and water park amusements :			
	9508.21	--	Roller coasters	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9508.22	--	Carousels, swings and roundabouts	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9508.23	--	Dodge'em cars	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9508.24	--	Motion simulators and moving theatres	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9508.25	--	Water rides	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9508.26	--	Water park amusements	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9508.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9508.30	-	Fairground amusements	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9508.40	-	Travelling theatres	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

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 (heading 71.17);
 - (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; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (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 heading 96.02 the expression “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.
- 3.- In heading 96.03 the expression “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 headings 96.01 to 96.06 or 96.15, 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, headings 96.01 to 96.06 and 96.15 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.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
96.01		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	- Worked ivory and articles of ivory	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
	9601.90	- Other :			
	9601.90.10	--- Coral and mother-of-pearl	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9601.90.90	--- Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
96.02	9602.00	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 gelatine (except gelatine of heading 35.03) and articles of unhardened gelatine :			
	9602.00.10	--- Capsules used in the manufacture of pharmaceutical products	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

	9602.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
96.03			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	-	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :			
	9603.10.10	---	Brooms made of coconut fibre		15%	u
	9603.10.20	---	Brooms made of other fibre		15%	u
	9603.10.30	---	Tawashi brushes made of 100% coconut fibre		15%	u
	9603.10.40	---	Tawashi brushes made of coconut fibre mixed with other vegetable fibre		15%	u
	9603.10.50	---	Tawashi brushes made of coir fibre mixed with artificial fibre		15%	u
	9603.10.60	---	Other brushes made of coconut fibre		15%	u
	9603.10.70	---	Brushes made of other fibre		15%	u
		-	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	--	Tooth brushes, including dental-plate brushes		15%	u
	9603.29	--	Other		15%	u
	9603.30	-	Artists' brushes, writing brushes and similar brushes for the application of cosmetics		15%	u
	9603.40	-	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers		15%	u
	9603.50	-	Other brushes constituting parts of machines, appliances or vehicles	(IN)Free (PK)Free (SF) Free (SD) Free (SG) Free	Free	u
	9603.90	-	Other :			
	9603.90.10	---	Squeegees with inbuilt control valve, for use as "liquid shoe-polish applicators"		15%	u
	9603.90.90	---	Other		15% or Rs.100/- per kg	u
96.04	9604.00		Hand sieves and hand riddles.		15%	u
96.05	9605.00		Travel sets for personal toilet, sewing or shoe or clothes cleaning.	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)5%	15%	u

96.06			Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
	9606.10	-	Press-fasteners, snap-fasteners and press-studs and parts therefor	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Buttons :			
	9606.21	--	Of plastics, not covered with textile material	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9606.22	--	Of base metal, not covered with textile material	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9606.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9606.30	-	Button moulds and other parts of buttons; button blanks	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
96.07			Slide fasteners and parts thereof.			
		-	Slide fasteners :			
	9607.11	--	Fitted with chain scoops of base metal	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9607.19	--	Other	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9607.20	-	Parts	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
96.08			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 heading 96.09.			
	9608.10	-	Ball point pens :			
	9608.10.10	---	Plastic		15%	u

	9608.10.90	---	Other		15%	u
	9608.20	-	Felt tipped and other porous-tipped pens and markers :			
	9608.20.10	---	Plastic		15%	u
	9608.20.90	---	Other		15%	u
	9608.30	-	Fountain pens, stylograph pens and other pens	(IN)Free (PK)Free (SF)4% (SD)1.5% (SG) Free	Free	u
	9608.40	-	Propelling or sliding pencils	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	9608.50	-	Sets of articles from two or more of the foregoing subheadings	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	9608.60	-	Refills for ball point pens, comprising the ball point and ink-reservoir :			
	9608.60.10	---	Plastic		15%	u
	9608.60.90	---	Other		15%	u
		-	Other :			
	9608.91	--	Pen nibs and nib points	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	9608.99	--	Other :			
	9608.99.10	---	Barrels for ball point pens, plastic		15%	kg
	9608.99.20	---	Other parts of artificial materials other than barrels and ball points		15%	kg
	9608.99.30	---	Refills for ball point pens, plastic		15%	kg
	9608.99.40	---	Tips for ball point pens	(SG) Free	Free	kg
	9608.99.50	---	Tips for felt pens	(SG) Free	Free	kg
	9608.99.90	---	Other		15%	kg
96.09			Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
	9609.10	-	Pencils and crayons, with leads encased in a sheath :			
	9609.10.10	---	Black lead pencils		15%	kg
	9609.10.20	---	Colour pencils		15%	kg
	9609.10.30	---	Crayons		15%	kg
	9609.20	-	Pencil leads, black or coloured :			
	9609.20.10	---	Black	(SF)5% (SD)5%	15%	kg

	9609.20.20	---	Coloured	(SF)5% (SD)5%	15%	kg
	9609.90	-	Other	(SF)5% (SD)5%	15%	kg
96.10	9610.00		Slates and boards, with writing or drawing surfaces, whether or not framed.	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
96.11	9611.00		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.		15%	kg
96.12			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	-	Ribbons	(SD)4.5%	15%	u
	9612.20	-	Ink-pads	(SD)4.5%	15%	u
96.13			Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
	9613.10	-	Pocket lighters, gas fuelled, non-refillable	(AP) Free (IN)Free (PK)Free (SF)5% or Rs.19/- per kg (SD)5% or Rs.19/- per kg	Free	u
	9613.20	-	Pocket lighters, gas fuelled, refillable	(AP) Free (IN)Free (PK)Free (SF)5% or Rs.19/- per kg (SD)5% or Rs.19/- per kg	Free	u
	9613.80	-	Other lighters	(AP) Free (IN)Free (PK)Free (SF)5% (SD)5%	Free	u
	9613.90	-	Parts	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

96.14	9614.00		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	(IN)Free (PK)Free (SF)5% (SD)5%	15%	kg
96.15			Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.			
		-	Combs, hair-slides and the like :			
	9615.11	--	Of hard rubber or plastics	(IN)Free (SF) Free (SD) Free (SG) Free	15%	kg
	9615.19	--	Other	(IN)Free (SF) Free (SD) Free (SG) Free	15%	kg
	9615.90	-	Other	(SF) Free (SD) Free (SG) Free	15%	kg
96.16			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	-	Scent sprays and similar toilet sprays, and mounts and heads therefor :			
	9616.10.10	---	Mounts and heads	(SF)6% (SD)4.5%	15%	u
	9616.10.90	---	Other	(SF)7.5% (SD)5%	15%	kg
	9616.20	-	Powder-puffs and pads for the application of cosmetics or toilet preparations	(SF)7.5% (SD)5%	15%	kg
96.17	9617.00		Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.			
	9617.00.10	---	Vacuum flasks for transport of semen in liquid nitrogen	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	9617.00.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

96.18	9618.00		Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
96.19	9619.00		Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.			
	9619.00.10	...	Sanitary towels(pads) and tampons		Free	Kg
	9619.00.20	...	Napkins(diapers) and napkin liners for babies		15%	Kg
	9619.00.30	...	Napkins(diapers) and napkin liners for adults		15%	Kg
	9619.00.90	...	Other		15%	Kg
96.20	9620.00	-	Monopods, bipods, tripods and similar articles.		15%	Kg

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 heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
- 2.- Heading 97.01 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 heading 97.02, the expression "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 him, but not including any mechanical or photomechanical process.
- 4.- Heading 97.03 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 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
(B) Heading 97.06 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.

HS Hdg.(1)	HS Code(2)	Description(3)	Customs Duty		Unit of Qty.(6)
			Pref.(4)	Gen.(5)	
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.			
		- Of an age exceeding 100 years :			
	9701.21	-- Paintings, drawings and pastels	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	9701.22	-- Mosaics	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	9701.29	-- Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
		Other :			
	9701.91	-- Paintings, drawings and pastels	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	9701.92	-- Mosaics	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	9701.99	-- Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
97.02		Original engravings, prints and lithographs.			
	9702.10	- Of an age exceeding 100 years	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	9702.90	- Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
97.03		Original sculptures and statuary, in any material.			
	9703.10	- Of an age exceeding 100 years	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u
	9703.90	- Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	u

97.04	9704.00		Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
97.05			Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest.			
	9705.10	-	Collections and collectors' pieces of archaeological, ethnographic, or historical interest	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG)Free	10%	kg
		-	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :			
	9705.21	--	Human specimens and parts thereof	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG)Free	10%	kg
	9705.22	--	Extinct or endangered species and parts thereof	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG)Free	10%	kg
	9705.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG)Free	10%	kg
		-	Collections and collectors' pieces of numismatic interest :			
	9705.31	--	Of an age exceeding 100 years	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG)Free	10%	kg
	9705.39	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG)Free	10%	kg
97.06			Antiques of an age exceeding 100 years.			
	9706.10	--	Of an age exceeding 250 years	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG)Free	10%	kg
	9706.90	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG)Free	10%	kg

Annex I

LIST OF CONCESSIONS (IMPORTS)

Item (1)	Description (2)	Rate of Duty (3)
01	Containers for the purpose of packing of gem and jewellery, imported on the recommendation of the Secretary to the Ministry in charge of subject of Industries, subject to the approval of Director General of Customs.	5%
02	Containers and parts thereof for the purpose of packing of Cosmetics, imported on the recommendation of the Secretary to the Ministry in charge of subject of Industries, subject to the approval of Director General of Customs.	5%
03	Enameled copper wire used for automated winding of induction electric motors, imported on the recommendation of the Secretary to the Ministry in charge of subject of Industries, subject to the approval of Director General of Customs.	5%
04	Thermosetting paints for mirror backing to be used for mirror industry, imported on the recommendation of the Secretary to the Ministry in charge of subject of Industries, subject to the approval of Director General of Customs.	5 %

Annex II

LIST OF EXEMPTIONS (IMPORTS)

The following categories of goods are exempted from Customs Import Duty, provided that the Director General of Customs is satisfied that those goods have been imported for the very purpose(s) approved under the respective category and that the approval had been obtained from the Secretary to the Treasury, or from such other authority as delegated by the Secretary to the Treasury:

- 01 Passengers' baggage as defined by Regulations made by the Minister of Finance under Section 107A of the Customs Ordinance (Chapter 235).
- 02 Films of educational, scientific or cultural character produced by the United Nations Organization or any of its specialized agencies imported, on the recommendation of the Secretary of the respective line Ministry, subject to approval of the Director General of Customs.
- 03 Temporary import of professional and scientific equipment and pedagogic material, subject to a guarantee prescribed by the Director General of Customs.
- 04 Articles awarded abroad to any person for distinction in art, literature, science or sport, or for public service or otherwise as a record of meritorious achievement and conduct, imported by or on behalf of that person, on the recommendation of the Secretary to the respective line Ministry, subject to submission of the relevant document to the Director General of Customs.
- 05 Raw materials and packing materials for the manufacture of pharmaceuticals, imported by the pharmaceutical manufacturers, on the recommendation of the Secretary to the Ministry in charge of Health, subject to approval of the Director General of Customs.
- 06 Ayurveda, Siddha and Unani, raw and prepared drugs (other than Cosmetics Preparations) and medicinal plants and Ayurveda, Siddha and Unani medicinal raw materials, specified by notification published in the Gazette by the Director General of Customs in consultation with the Secretary to the Ministry in charge of subject of Indigenous Medicines, imported on the recommendation of the Secretary to the Ministry in charge of subject of Indigenous Medicines, subject to approval by Director General of Customs.
- 07 Packing materials for packing of Ayurveda, Siddha and Unani, raw and prepared drugs and medicinal raw materials other than Ayurveda / Herbal Soap and Ayurveda / Herbal Tooth Paste, imported on the recommendation of the Secretary to the Ministry in charge of subject of Indigenous Medicines, subject to approval of Director General of Customs.

- 08 Prefabricated poultry houses, plant, machinery and equipment including parts and accessories for poultry industry, imported on the recommendation of the Secretary to the Ministry in charge of subject of Livestock, subject to approval of the Director General of Customs.
- 09 Machinery including medical, surgical and dental equipment, instruments, apparatus, accessories and parts thereof, ambulances, required for the provision of health services, imported on the recommendation of the Secretary in charge of subject of Ministry of Health, subject to approval of the Director General of Customs.
- 10 Articles of foreign production upon which import duty had previously been paid, re-imported subject to approval of the Director General of Customs.
- 11 Goods being gifts from persons or organizations overseas for the relief of distress caused by natural or other disasters, imported on the recommendation of the Secretary to the respective line Ministry, subject to approval of the Director General of Customs.
- 12 Goods for display or use at exhibitions, fairs, meetings or similar events, imported on the recommendation of Secretary to the respective line Ministry, subject to a guarantee prescribed by the Director General of Customs.
- 13 Materials and parts for fabrication of plant, machinery and equipment; capital and intermediate goods, and transport equipment, imported for exclusive use of an industry, which exports and/or supplies to direct exporters, 50% or more of its output, under such terms and conditions as approved by the Secretary to the Treasury.
- 14 Inputs (raw materials, components and parts) imported under inward processing scheme for export, under such terms and conditions approved by the Minister in charge of subject of Finance.
- 15 Ornamental fish for re-export under such terms and conditions approved by the Director General of Customs.
- 16 Fish caught by a fishing vessel operating from a Sri Lankan port and which has been duly registered at a Port of Registry in Sri Lanka or issued with a landing permit by the Secretary to the Ministry in charge of subject of Fisheries.
- 17 Equipment and materials for use within the limits of an airport in Sri Lanka and parts and accessories for repair and maintenance of aircrafts in connection with the establishment and maintenance of international air service, imported on the recommendation of the Secretary to the respective line Ministry, subject to approval of the Director General of Customs.
- 18 Apparatus, drugs and chemicals imported for educational purposes or for research work, imported on the recommendation of the Secretary to the respective line Ministry/authorized officers of respective Universities, subject to approval of the Director General of Customs.
- 19 Containers and accessories thereof, including container seals used for the safe carriage and security of goods, imported subject to approval of the Director General of Customs.
- 20 Products and preparations certified by the Ministry of Health as having been registered as drugs under the National Medicines Regulatory Authority Act, No.5 of 2015, imported subject to approval of the Director General of Customs.
- 21 Import of personal items (including gifts) worth not more than Rs. 20,000/- subject to approval of the Director General of Customs.
- 22 Import of samples in relations to business worth not more than Rs. 60,000/- subject to such terms and conditions as prescribed by the Director General of Customs.
- 23 Multi-layered packing materials consisting of laminates of paper, polyethylene film and aluminum foil, or of polyethylene and ethylene vinyl alcohol polymer used for packing of liquid milk, vegetable juices and fruit juices, imported on the recommendation of the Secretary to the Ministry in charge of Industries, subject to approval of the Director General of Customs.
- 24 Basmati rice and Potato up to the approved limit of Quota under the Pakistan – Sri Lanka Free Trade Agreement, imported on the recommendation of the Director General of Commerce, subject to approval of the Director General of Customs.

- 25 Any machinery, equipment, accessories and materials excluding items classified under the HS Heading 76.14 and 85.44 and utility vehicles, required for the purpose of providing electricity including distribution of electricity, by the Ceylon Electricity Board and its subsidiary companies, and such goods for the use of any project for generation of power including solar and wind power, under any agreement entered into between the Government of Sri Lanka and its development partners, as recommended by the Secretary to the Ministry in charge of subject of Power, subject to approval of the Director General of Customs.
- 26 Cinematographic goods and any film, which is produced in Sri Lanka and sent abroad for further processing or printing/copying, on the recommendation of the National Film Corporation, imported subject to approval of the Director General of Customs.
- 27 Finished leather to be used by leather products manufacturing industry / semi processed (Crust) leather to be used by registered tan / leather processing companies for the use of leather products manufacturing process, imported on the recommendation of the Secretary to the Ministry in charge of the subject of industries, subject to approval of the Director General of the Customs
- 28 Tools, materials and equipment, imported by a manufacturer to manufacture electronic and robotic related products, according to design made in Sri Lanka on the recommendation of a national university, (established under the University Grants commission) through the Secretary to the Ministry in charge of subject of Higher Education / Technical Education, subject to approval of the Director General of Customs.
- 29 Weapons, armaments, ancillary equipment, ammunition, explosives, communication equipment, military vehicles, air crafts, vessels, equipment and spare parts thereof capable of being used by the armed forces and imported by the Commander of Army / Navy / Air force and the Inspector General of Police for the purpose of national security as recommended by the Secretary to the Ministry in charge of subject of Defense, subject to approval by the Secretary to the Treasury.
- 30 Raw materials, components, parts and accessories for the purpose of manufacturing of fishing boats by registered boat manufacturers, imported on the recommendation of the Secretary to the Ministry in charge of subject of Fisheries, subject to approval of the Director General of Customs.
- 31 Following equipment, accessories and parts thereof, for the use in agriculture and related activities, imported on the recommendation of the Secretary to the Ministry in charge of the subject of Agriculture, subject to approval of the Director General of Customs; weather stations, greenhouses, poly-tunnels, sprinkler / misting systems, drip irrigation systems, fertigation systems, hydroponic systems, mulch films, pond liner, hydroponic trays, horticulture lamps and shade for netting.
- 32 Lacquers, coatings and varnishes used exclusively for coating of metal cans and closures which are used for packaging of food, imported on the recommendation of the Secretary to the Ministry in charge of subject of Industries, subject to approval of the Director General of Customs.
- 33 Import of vehicles, chassis fitted with engines, bodies and cut portions, as defined in chapter 87 where Excise (Special Provisions) duty under the Excise (Special Provisions) Act, No. 13 of 1989, is applicable.
- 34 Parts and accessories of motor vehicles and locomotives imported by the Sri Lanka Transport Board and Department of Sri Lanka Railway, on the recommendation of the Secretary to the Ministry in charge of subject of Transport, subject to approval of the Director General of Customs.
- 35 Unbranded new tyre casings without any markings, imported by a branded tyre manufacturer for local value addition process on the recommendation of the Secretary to the Ministry in charge of subject of Industries, subject to approval of the Director General of Customs
36. Ingredients other than maize, lentils and rice, for the purpose of manufacturing animal and poultry feed, and linear low density polyethylene, classified under HS Code 3920.10.90, by a Silage Manufacturing entity to supply silage to the local livestock farmers imported on the recommendation of the Secretary to the Ministry in charge of subject of Livestock, subject to approval of the Director General of Customs.
37. Any machinery, equipment, accessory and raw materials or intermediate materials, to be used for manufacturing of biodegradable packaging products by manufacturers of such products, registered under the Ministry in charge of the subject of Industries, on the recommendation of Secretary to the Ministry in charge of the subject of Environment, subject to approval of Director General of Customs

38. Any machinery and equipment including medical, surgical and dental instruments, apparatus, accessories and parts thereof, hospital/medical furniture and drugs, chemicals and similar items imported by the Ministry in charge of subject of Health directly, or imported and donated to the Ministry in charge of subject of Health or any institution coming under the purview of the said Ministry to facilitate the medical / health services to manage COVID – 19 pandemic on the recommendation of the Secretary, Ministry in charge of subject of Health, subject to approval of the Director General of Customs.
39. Shrimp brood stock varieties for the purpose of promoting a disease resistant and high yielding shrimp farming, imported on the recommendation of Secretary to the Ministry in charge of subject of Fisheries, subject to approval of Director General of Customs.
40. High Density Polyethylene (HDE) sheets of a thickness exceeding 0.5 mm and the width not less than 4.0 mm, in role form, for aquaculture ponds lining; Geo- Membrane and Nano Bubble Aeration System for the purpose of development prawn / shrimp cultivation and Vessel Monitoring System for the purpose of regulating the fishing vessels on the recommendation of the Secretary, Ministry / State Ministry in charge of subject of fisheries subject to approval of the Director General of Customs.
41. Importation of essential goods, to be received from any foreign states (governments), organizations including business entities, volunteer associations and well-wishers by any government entities, government approved entities and entities working on relief activities in direct collaboration with any government entities as aid/donations to provide relief measures or facilitate continuation of essential public services subject to;
- Recommendation of the Secretary (Chief Accounting Officer), Ministry in Charge of donation recipient government entity or government approved entity or the directly collaborating government entity with the donation and relief measures, where ; (i) The Secretary shall provide recommendation for exemption of Customs Import Duty only after his satisfaction on the purpose and target beneficiaries of the donation; and (ii) Such donated goods shall be consigned to the Secretary (Chief Accounting Officer), who issued the Letter of Recommendation referred above ; case by case basis;
 - All donation shall be approved by the Director General, Sri Lanka Customs upon receipt of the recommendation referred in (a) above;
 - The Secretary (Chief Accounting Officer) referred in (a) above is responsible and accountable for goods, received as aid/ donation under this procedure until such goods are delivered or distributed for intended purpose(s) and beneficiaries free of charge; and,
 - Any goods, received as aid/ donation under this procedure shall not be sold, transferred or disposed or utilized for purposes other than the purpose stated above without prior approval of the Secretary to the Treasury. In the case of any violation on this procedure, action shall be taken by the Director General, Sri Lanka Customs under the provisions of the Customs Ordinance to recover the applicable taxes.
42. Importation of raw materials or intermediate goods, classified under the HS Codes of 3920.10.20 (Polyethylene Film – Not metalized, of a width exceeding 110 mm but not exceeding 230 mm, of a kind used in manufacturing of napkins, sanitary towels), 3920.10.90 – Other (Polyethylene Film (W)) and 3926.90.99 – Other (Polypropylene Film) by domestic manufactures of sanitary napkins on recommendation of Secretary, Ministry in charge of subject of Industries and approval of the Director General of Customs.