

Section IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

- 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 or of crustaceans, molluscs or other aquatic invertebrates

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or 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, 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 or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. 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 or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish and crustaceans 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.

Explanatory notes to chapter 16

1. The entry of products covered in this chapter of blood and meat of religiously banned animals is prohibited.
2. The entry is subject to the observance of Article seven of the veterinary law enacted in 1971 or of Article 16 of the law on Foodstuffs and Beverages enacted in 1976 as the case may require.
3. The entry of products covered by headings 1602.4100 to 1602.4900 is prohibited. (*)
4. The importation of dietetic food (chicken meat) is permissible at the discretion of the Ministry of Health, Treatment and Medical Education.

Section IV – Chapter 16

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
1601 00 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	50	Kg	
1602	Other prepared or preserved meat, meat offal or blood.			
1602 10	-- Homogenised preparations		Kg	
1602 10 10	--- Dietetic foods (chicken meat)	30		
1602 10 90	--- Other	50		
1602 20 00	- Of liver of any animal	50	Kg	
	- Of poultry of heading 01.05:			
1602 31 00	-- Of turkeys	50	Kg	
1602 32 00	-- Of fowls of the species <i>Gallus domesticus</i>	50	Kg	
1602 39 00	-- Other	50	Kg	
	- Of swine:			
1602 41 00	-- Hams and cuts thereof	4	Kg	*
1602 42 00	-- Shoulders and cuts thereof	4	Kg	*
1602 49 00	-- Other, including mixtures	4	Kg	*
1602 50 00	- Of bovine animals	50	Kg	
1602 90 00	- Other, including preparations of blood of any animal	50	Kg	
1603 00 00	Extracts and juices of meat, fish or crustaceans, mollusks or other aquatic invertebrates.	30	Kg	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	- Fish, whole or in pieces, but not minced:			
1604 11 00	-- Salmon	30	Kg	
1604 12 00	-- Herrings	30	Kg	
1604 13 00	-- Sardines, sardinella and brisling or sprats	30	Kg	
1604 14 00	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	40	Kg	
1604 15 00	-- Mackerel	40	Kg	
1604 16 00	-- Anchovies	20	Kg	
1604 19 00	-- Other	20	Kg	
1604 20 00	- Other	40	Kg	
1604 30 00	- Caviar and caviar substitutes	10	Kg	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605 10 00	- Crab	20	Kg	
1605 20 00	- Shrimps and prawns	30	Kg	
1605 30 00	- Lobster	20	Kg	
1605 40 00	- Other crustaceans	30	Kg	
1605 90 00	- Other	40	Kg	

Chapter 17

Sugars and sugar confectionery

Note.

1. This Chapter does not cover :

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

Subheading Note.

1. For the purposes of subheadings 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

Explanatory remarks to chapter 17

1. Importation is subject to the observance of Article 16 of the Law on Foodstuffs and Beverages of 1967
2. The importation of glucose syrup and non-injectable monohydrate dextrose by medicine producing units shall be subject to the discretion of the Ministry of Health, Treatment and Medical Education.
3. Raw and refined sugar imported for the state rationing scheme within the amount approved by the Economic Council is subject to an ad valorem ID of 4%.

Section IV – Chapter 17

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
1701	Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter:			
1701 11 00	- Cane sugar	4	Kg	
1701 12 00	- Beet sugar	4	Kg	
	- Other:			
1701 91 00	- Containing added flavouring or colouring matter	10	Kg	
1701 99 00	- Other	10	Kg	
1702	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 00	- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10	Kg	
1702 19 00	- Other	10	Kg	
1702 20 00	- Maple sugar and maple syrup	30	Kg	
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		Kg	
1702 30 10	--- Glucose syrup and non-injectable monohydrate dextrose by medicine producing units	65		
1702 30 90	--- Other	30		
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		Kg	
1702 40 10	--- Dextrose	30		
1702 40 90	--- Other	45		
1702 50 00	- Chemically pure fructose	10	Kg	
1702 60 00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	10	Kg	
1702 90 00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	10	Kg	
1703	Molasses resulting from the extraction or refining of sugar.			
1703 10 00	- Cane molasses	15	Kg	
1703 90 00	- Other	15	Kg	
1704	Sugar confectionery (including white chocolate), not containing cocoa.			
1704 10 00	- Chewing gum, whether or not sugar-coated	75	Kg	
1704 90 00	- Other	75	Kg	

Chapter 18

Cocoa and cocoa preparations

Notes.

1. This Chapter does not cover the preparations of heading 04.03 19.01, 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.

Explanatory remarks to chapter 18

1. Importation is subject to the observance of Article 16 of the Law on Foodstuffs and Beverages adopted in the year 1967
2. Importation of cocoa beans and husks covered by this chapter is subject to the observance of Article 11 of the Plant Protection Law adopted in 1967.

Section IV – Chapter 18

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
1801	Cocoa beans, whole or broken, raw or roasted.			
1801 00 10	--- In packings of less than 10 kg	30	Kg	
1801 00 90	--- Other	4		
1802	Cocoa shells, husks, skins and other cocoa waste.			
1802 00 10	--- In packings of less than 10 kg	30	Kg	
1802 00 90	--- Other	15		
1803	Cocoa paste, whether or not defatted.			
1803 10 00	- Not defatted	15	Kg	
1803 20 00	- Wholly or partly defatted	15	Kg	
1804 00 00	Cocoa butter, fat and oil.	15	Kg	
1805	Cocoa powder, not containing added sugar or other sweetening matter.			
1805 00 10	--- in packings of less than 10 kg	30	Kg	
1805 00 90	--- Other	25		
1806	Chocolate and other food preparations containing cocoa.			
1806 10 00	- Cocoa powder, containing added sugar or other sweetening matter	75	Kg	
1806 20 00	- 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	65	Kg	
	- Other, in blocks, slabs or bars:			
1806 31 00	-- Filled	75	Kg	
1806 32 00	-- Not filled	65	Kg	
1806 90 00	- Other	75	Kg	

* The ID on cocoa powder is Rls.3,000 per kilogram or 25% of the value whichever is greater.

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, 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 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

Explanatory remarks to chapter 19

1. The entry is subject to the observance of Article 16 of the Law on Foodstuffs and Beverages of 1967
2. The importation of cachets for pharmaceutical use is subject to the approval of the Ministry of Health, Treatment and Medical Education.

Section IV – Chapter 19

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
1901	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 00	- Preparations for infant use, put up for retail sale	4	Kg	
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	45	Kg	
1901 90 00	- Other	55	Kg	
1902	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.			
	- Uncooked pasta, not stuffed or otherwise prepared:			
1902 11 00	-- Containing eggs	65	Kg	
1902 19 00	-- Other	75	Kg	
1902 20 00	- Stuffed pasta, whether or not cooked or otherwise prepared	75	Kg	
1902 30 00	- Other pasta	75	Kg	
1902 40 00	- Couscous	65	Kg	
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	30	Kg	
1904	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), precooked, or otherwise prepared, not elsewhere specified or included.			
1904 10 00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	45	Kg	
1904 20 00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	45	Kg	
1904 30 00	- Bulgur wheat	45	Kg	
1904 90 00	- Other	50	Kg	
1905	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 00	- Crispbread	45	Kg	
1905 20 00	- Gingerbread and the like	45	Kg	
	- Sweet biscuits; waffles and wafers:			
1905 31 00	- Sweet biscuits	50	Kg	
1905 32 00	- Waffles and wafers	45	Kg	
1905 40 00	- Rusks, toasted bread and similar toasted products	45	Kg	
1905 90	- Other		Kg	
1905 90 10	---- Cachets for pharmaceutical use	4		
1905 90 90	---- Other	45		

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) Food preparations 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); or
 - (c) 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 infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. 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 infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. 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, 2009.32, 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.

Explanatory remarks to chapter 20

1. The entry is subject to the observance of Article 16 of the Law on Foodstuffs and Beverages approved in 1967
2. If religiously banned, the importation of the goods classified under this chapter is prohibited.
3. The entry of seeds and plants which, according to the export documents of the country of origin, have been identified as genetically modified shall be subject to the approbation of the Environment Protection Organization in terms of any environmental dangers.

Section IV – Chapter 20

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001 10 00	- Cucumbers and gherkins	50	Kg	
2001 90 00	- Other	55	Kg	
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002 10 00	- Tomatoes, whole or in pieces	70	Kg	
2002 90	- Other		Kg	
2002 90 10	---- Tomato paste	80		
2002 90 90	---- Other	70		
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003 10 00	- Mushrooms of the genus <i>Agaricus</i>	45	Kg	
2003 20 00	- Truffles	45	Kg	
2003 90 00	- Other	45	Kg	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06			
2004 10 00	- Potatoes	45	Kg	
2004 90 00	- Other vegetables and mixtures of vegetables	55	Kg	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06			
2005 10 00	- Homogenised vegetables	45	Kg	
2005 20 00	- Potatoes	45	Kg	
2005 40 00	- Peas (<i>Pisum sativum</i>)	45	Kg	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
2005 51 00	-- Beans, shelled	45	Kg	
2005 59 00	-- Other	55	Kg	
2005 60 00	- Asparagus	45	Kg	
2005 70 00	- Olives	45	Kg	
2005 80 00	- Sweet corn (<i>Zea mays var. saccharata</i>)	55	Kg	
2005 90 00	- Other vegetables and mixtures of vegetables	55	Kg	
2006 00 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	45	Kg	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
2007 10	- Homogenised preparations		Kg	
2007 10 10	---- Puree and concentrate of tropical fruits (pineapples bananas, mangoes, guavas, passion fruits, lichens)	15		
2007 10 90	---- Other	65		
	- Other:	65	Kg	
2007 91 00	-- Citrus fruits			
2007 99	-- Other		Kg	
2007 99 10	---- Puree of pineapple, banana, mango, guava, passion fruit, and lichen	15		
2007 99 90	---- Other	65		

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2008	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 00	-- Ground-nuts	55	Kg	
2008 19 00	-- Other, including mixtures	55	Kg	
2008 20 00	- Pineapples	55	Kg	
2008 30 00	- Citrus fruit	45	Kg	
2008 40 00	- Pears	45	Kg	
2008 50 00	- Apricots	45	Kg	
2008 60 00	- Cherries	45	Kg	
2008 70 00	- Peaches, including nectarines	55	Kg	
2008 80 00	- Strawberries	55	Kg	
	- Other, including mixtures other than those of subheading 2008.19:			
2008 91 00	-- Palm hearts	45	Kg	
2008 92 00	-- Mixtures	45	Kg	
2008 99 00	-- Other	55	Kg	
209	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	- Orange juice:			
2009 11 00	-- Frozen	80	Kg	
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	70	Kg	
2009 19 00	-- Other	80	Kg	
	- Grapefruit juice:			
2009 21 00	-- Of a Brix value not exceeding 20	70	Kg	
2009 29 00	-- Other	80	Kg	
	- Juice of any other single citrus fruit:			
2009 31 00	-- Of a Brix value not exceeding 20	70	Kg	
2009 39 00	-- Other	70	Kg	
	- Pineapple juice:			
2009 41 00	-- Of a Brix value not exceeding 20	80	Kg	
2009 49	-- Other:		Kg	
2009 49 10	---- Concentrated fruit juice	15		
2009 49 90	---- Other	70		
2009 50 00	- Tomato juice	70	Kg	
	- Grape juice (including grape must):			
2009 61 00	-- Of a Brix value not exceeding 30	80	Kg	
2009 69 00	-- Other	65	Kg	
	- Apple juice:			
2009 71 00	- Of a Brix value not exceeding 20	70	Kg	
2009 79 00	-- Other	70	Kg	
2009 80	- Juice of any other single fruit or vegetable		Kg	
2009 80 10	---- Concentrated fruit juice (bananas, mangoes, guavas, passion fruits, and lichens)	15		
2009 80 90	---- Other	70		
2009 90 00	- Mixtures of juices	80	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) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) 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 or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g . 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.

Explanatory remarks to chapter 21

The entry of goods covered by this chapter is subject to the observance of Article 11 of the Law on Foodstuffs and Beverages approved in the year 1967.

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; 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 00	-- Extracts, essences and concentrates	20	Kg	
2101 12 00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	20	Kg	
2101 20 00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	20	Kg	
2101 30 00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20	Kg	
210	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02) ; prepared baking powders.			
2102 10 00	- Active yeasts	15	Kg	
2102 20 00	- Inactive yeasts; other single-cell micro-organisms, dead	15	Kg	
2102 30 00	- Prepared baking powders	15	Kg	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103 10 00	- Soya sauce	55	Kg	
2103 20 00	- Tomato ketchup and other tomato sauces	55	Kg	
2103 30 00	- Mustard flour and meal and prepared mustard	15	Kg	
2103 90 00	- Other	45	Kg	
2104	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104 10 00	- Soups and broths and preparations therefor	45	Kg	
2104 20 00	- Homogenised composite food preparations	45	Kg	
2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.	45	Kg	
2106	Food preparations not elsewhere specified or included.			
2106 10	- Protein concentrates and textured protein substances		Kg	
2106 10 10	---- Textured protein substances	4		
2106 10 20	---- Soya Textured Protein Substances	25		
2106 10 30	---- Milk lactomin	4		
2106 10 90	---- Other	30		
2106 90	- Other		Kg	
2106 90 10	---- Stabilizers	4		
2106 90 20	---- Emulsifiers	4		
2106 90 30	---- Food shaping powder	4		
2106 90 40	---- Stabilizer and emulsifier	4		
2106 90 50	---- Antioxidant	4		
2106 90 60	---- Improver	30		
2106 90 70	---- ALGOMED algae as complementary food	4		
2106 90 90	---- Other	30		

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 28.51);
 - (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.

Explanatory remarks to chapter 22

1. The entry of religiously banned products of this chapter is prohibited. (*)
2. With the approval of the Ministry of Commerce and prior consent of the Ministry of Health, Treatment and Medical Education, the importation of 100% pure ethanol (ethyl alcohol-ethyl hydroxide) is permissible.

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2201	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 00	- Mineral waters and aerated waters	45	L	
2201 90 00	- Other	45	L	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09			
2202 10 00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	60	L	
2202 90 00	- Other	60	L	
2203 00 00	Beer made from malt.	4	L	*
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09			
2204 10 00	- Sparkling wine	4	L	*
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204 21 00	-- In containers holding 21 or less	4	L	*
2204 29 00	-- Other	4	L	*
2204 30 00	- Other grape must	4	L	*
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205 10 00	- In containers holding 21 or less	4	L	*
2205 90 00	- Other	4	L	*
2206 00 00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	4	L	*
2207	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		L	*
2207 10 10	--- Ethanol (ethylic alcohol-hydroxide) 100% pure	20		*
2207 10 90	--- Other	80		*
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	80	L	*
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
2208 20 00	- Spirits obtained by distilling grape wine or grape marc	4	L	*
2208 30 00	- Whiskies	4	L	*
2208 40 00	- Rum and tafia	4	L	*
2208 50 00	- Gin and Geneva	4	L	*
2208 60 00	- Vodka	4	L	*
2208 70 00	- Liqueurs and cordials	4	L	*
2208 90 00	- Other	4	L	*
2209 00 00	Vinegar and substitutes for vinegar obtained from acetic acid.	40	L	

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

Explanatory remarks to chapter 23

1. The entry is subject to the observance of Article seven of the Veterinary law enacted in 1971.
2. The entry is subject to the observance of Article 11 of the Plant Protection law enacted in 1967
3. The entry of products covered by heading 23070000 is prohibited (*).

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2301	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 00	- Flours, meals and pellets, of meat or meat offal; greaves	4	Kg	
2301 20 00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	4	Kg	
2302	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 00	- Of maize (corn)	4	Kg	
2302 20 00	- Of rice	4	Kg	
2302 30 00	- Of wheat	4	Kg	
2302 40 00	- Of other cereals	4	Kg	
2302 50 00	- Of leguminous plants	4	Kg	
2303	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 00	- Residues of starch manufacture and similar residues	4	Kg	
2303 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	4	Kg	
2303 30 00	- Brewing or distilling dregs and waste	4	Kg	
2304 00 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	25	Kg	
2305 00 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.	4	Kg	
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05			
2306 10 00	- Of cotton seeds	15	Kg	
2306 20 00	- Of linseed	4	Kg	
2306 30 00	- Of sunflower seeds	4	Kg	
	- Of rape or colza seeds:			
2306 41 00	-- Of low erucic acid rape or colza seeds	4	Kg	
2306 49 00	-- Other	4	Kg	
2306 50 00	- Of coconut or copra	4	Kg	
2306 60 00	- Of palm nuts or kernels	4	Kg	
2306 70 00	- Of maize (corn) germ	4	Kg	
2306 90 00	- Other	4	Kg	
2307 00 00	Wine lees; argol.	4	Kg	*
2308 00 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.	10	Kg	
2309	Preparations of a kind used in animal feeding.			
2309 10 00	- Dog or cat food, put up for retail sale	15	Kg	
2309 90 00	- Other :			
2309 90 10	---- Food for shrimps	4		
2309 90 20	- Food for other cultured aquatic life	10		
2309 90 90	- Others:	15		

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

- 1.This Chapter does not cover medicinal cigarettes (Chapter 30).

Explanatory remarks to chapter 24*

- 1.The monopoly of the State Tobacco Company is abrogated .
- 2.The exemption of the Tobacco Company from Customs Duty and Commercial Benefit Tax is abrogated .
3. The entry of unmanufactured or dried tobacco and waste thereof is subject to the observance of Article 11 of the Plant Protection Law adopted in 1967
- 4.Imported cigarettes are liable to a Commercial Benefit Tax of Rls .35per each stick .

* Section (P) of Note 19 of the 1382 (2003/2004) Budget Law is as follows:
- The law prohibiting the entry of some non-essential goods passed on 13.09.1995 is not binding on cigarettes. Cigarette shortage in 1382 (2003/2004) may be compensated for through importation.

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2401	Unmanufactured tobacco; tobacco refuse.			
2401 10 00	- Tobacco, not stemmed/stripped	4	Kg	
2401 20 00	- Tobacco, partly or wholly stemmed/stripped	4	Kg	
2401 30 00	- Tobacco refuse	4	Kg	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco	4	Kg	
2402 20 00	- Cigarettes containing tobacco	4	Kg	
2402 90 00	- Other	4	Kg	
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
2403 10 00	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion - Other:	10	Kg	
2403 91 00	-- "Homogenised" or "reconstituted" tobacco	10	Kg	
2403 99 00	-- Other	10	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 Fe_2O_3 (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chinks (heading 95.04); or
 - (i) Writing or drawing chinks or tailors' chinks (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.

Explanatory remarks to chapter 25

1. Importation of pure sodium chloride (salt) is subject to the observance of Article 16 of the Law on Foodstuffs and Beverages approved in 1967 (1346).
2. Importation of kaolinic clays, whether or not calcined for pharmaceutical purposes is subject to the approval of the Ministry of Health, Treatment and Medical Education.

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
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.			
2501 00 10	--- Ordinary salt (including table and denatured salt)	4	Kg	
2501 00 20	--- For chemical alteration (to separate sodium from chlorine to produce other materials.	4		
2501 00 30	--- Modified for industrial uses (including purified)	4		
2501 00 40	--- Sodium chloride of pharmaceutical grade imported by producers of medicines	4		
2501 00 90	--- Other	4		
2502 00 00	Unroasted iron pyrites.	4	Kg	
2503 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.			
2503 00 10	--- Crude or unrefined	10	Kg	
2503 00 90	--- Other	10		
2504	Natural graphite.			
2504 10	- In powder or in flakes		Kg	
2504 10 10	--- flakes (other than flake powder) crystalline	4		
2504 10 90	--- Other	4		
2504 90 00	- Other	4	Kg	
2505	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26			
2505 10	- Silica sands and quartz sands		Kg	
2505 10 10	--- Silica sands containing by weight 95 percent or more of silica and 0.6 percent or less of iron oxide	4		
2505 10 90	--- Other	4		
2505 90 00	- Other	4	Kg	
2506	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		Kg	
2506 10 10	--- Containing by weight 95 percent or more of silica and 0.6 percent or less of iron oxide	4		
2506 10 90	--- Other	4		
	- Quartzite:			
2506 21 00	-- Crude or roughly trimmed	4	Kg	
2506 29 00	-- Other	4	Kg	
2507 00 00	Kaolin and other kaolinic clays, whether or not calcined.			
2507 00 10	--- Kaolin	15	Kg	
2507 00 90	--- Other	15	Kg	
2508	Other clays (not including expanded clays of heading 68.06 , andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
2508 10 00	- Bentonite	15	Kg	
2508 20 00	- Decolourising earths and fuller's earth	4	Kg	
2508 30 00	- Fire-clays	15	Kg	
2508 40 00	- Other clays	15	Kg	
2508 50 00	- Andalusite, kyanite and sillimanite	4	Kg	
2508 60 00	- Mullite	4	Kg	

Section V – Chapter 25

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2508 70	- Chamotte or dinas earths		Kg	
2508 70 10	--- Chamotte earth	20		
2508 70 90	--- Dinas earth	20		
2509	Chalk.		Kg	
2509 00 10	--- Crude	15		
2509 00 90	--- Other	15		
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
2510 10 00	- Unground	4	Kg	
2510 20 00	- Ground	4	Kg	
2511	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)		Kg	
2511 10 10	--- Ground	25		
2511 10 90	--- Other	25		
2511 20 00	- Natural barium carbonate (witherite)	4	Kg	
2512 00 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.	4	Kg	
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
	- Pumice stone:			
2513 11 00	-- Crude or in irregular pieces, including crushed pumice ("Bimskies")	4	Kg	
2513 19 00	-- Other	4	Kg	
2513 20	- Emery, natural corundum, natural garnet and other natural abrasives		Kg	
2513 20 10	--- Unwrought	4		
2513 20 90	--- Other	4		
2514 00 00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	25	Kg	
2515	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 00	-- Crude or roughly trimmed	15	Kg	
2515 12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		Kg	
2515 12 10	--- With a thickness up to 4 cm	15		
2515 12 20	--- with a thickness exceeding 4 cm but not exceeding 25 cm	15		
2515 12 90	--- Other	15		
2515 20 00	- Ecaussine and other calcareous monumental or building stone; alabaster	15	Kg	
2516	Granite, porphyry, basalt, sandstone and other monumental 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 00	-- Crude or roughly trimmed	15	Kg	
2516 12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular		Kg	

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2516 12 10	(including square) shape --- With a thickness of 7.5 cm and more	15		
2516 12 90	--- Other	15		
	- Sandstone:			
2516 21 00	-- Crude or roughly trimmed	15	Kg	
2516 22 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15	Kg	
2516 90	- Other monumental or building stone			
2516 90 10	--- With a thickness of 7.5 cm and more	15		
2516 90 90	--- Other	15		
2517	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		Kg	
2517 10 10	--- Pebbles, gravel, shingle and flint	4		
2517 10 20	--- Crushed or cut dolomite	10		
2517 10 90	--- Other	10		
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	10	Kg	
2517 30 00	- Tarred macadam	10	Kg	
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:			
2517 41 00	-- Of marble	10	Kg	
2517 49 00	-- Other	10	Kg	
2518	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; dolomite ramming mix.			
2518 10 00	- Dolomite, not calcined or sintered	10	Kg	
2518 20 00	- Calcined or sintered dolomite	10	Kg	
2518 30 00	- Dolomite ramming mix	10	Kg	
2519	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 00	- Natural magnesium carbonate (magnesite)	4	Kg	
2519 90	- Other		Kg	
2519 90 10	--- Dead-burned magnesia of magnesium oxide content of 96% or less	20		
2519 90 20	--- Calcined magnesium carbonate	10		
2519 90 30	--- Fused magnesium oxide powder imported by bulb producers	4		
2519 90 90	--- Other	4		
2520	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 00	- Gypsum; anhydrite	4	Kg	

Section V – Chapter 25

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2520 20	- Plasters			
2520 20 10	--- Mason's plasters	15		
2520 20 90	--- Other	15		
2521 00 00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	4	Kg	
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25			
2522 10 00	- Quicklime	15	Kg	
2522 20 00	- Slaked lime	15	Kg	
2522 30 00	- Hydraulic lime	15	Kg	
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
2523 10 00	- Cement clinkers	4	Kg	
	- Portland cement:			
2523 21 00	-- White cement, whether or not artificially coloured	4	Kg	
2523 29 00	-- Other	4	Kg	
2523 30 00	- Aluminous cement	4	Kg	
2523 90	- Other hydraulic cements		Kg	
2523 90 10	--- Tall furnace cement	4		
2523 90 20	--- Pozzolanic cement	4		
2523 90 90	--- Other	4		
2524	Asbestos.		Kg	
2524 00 10	--- Fibrous; in sheets or in powder	4		
2524 00 90	--- Other	4		
2525	Mica, including splittings; mica waste.			
2525 10	- Crude mica and mica rifted into sheets or splittings		Kg	
2525 10 10	--- Rifted into sheets	4		
2525 10 20	--- Rifted into splittings	30		
2525 10 90	--- Other	4		
2525 20	- Mica powder		Kg	
2525 20 10	--- In size exceeding 250 micron	30		
2525 20 90	--- Other	4		
2525 30 00	- Mica waste	4	Kg	
2526	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 00	- Not crushed, not powdered	4	Kg	
2526 20	- Crushed or powdered		Kg	
2526 20 10	--- Hygienic and pharmaceutical talc	4		
2526 20 90	--- Other	4		
[2527]				
2528	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 10 00	- Natural sodium borates and concentrates thereof (whether or not calcined)	4	Kg	
2528 90 00	- Other	4	Kg	
2529	Felspar; leucite, nepheline and nepheline syenite; fluorspar.			
2529 10 00	- Felspar	10	Kg	

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	- Fluorspar:			
2529 21 00	-- Containing by weight 97% or less of calcium fluoride	10	Kg	
2529 22 00	-- Containing by weight more than 97% of calcium fluoride	10	Kg	
2529 30	- Leucite; nepheline and nepheline syenite		Kg	
2529 30 10	--- Nepheline syenite	4		
2529 30 90	--- Other	4		
2530	Mineral substances not elsewhere specified or included.			
2530 10	- Vermiculite, perlite and chlorites, unexpanded		Kg	
2530 10 10	--- Perlite	15		
2530 10 20	--- Vermiculite and chlorite	15		
2530 20	- Kieserite, epsomite (natural magnesium sulphates)		Kg	
2530 20 10	--- Kieserite	4		
2530 20 20	--- Epsomite (natural magnesium sulphates)	4		
2530 90	- Other		Kg	
2530 90 10	--- Natural cerulite, natural culite	4		
2530 90 20	--- Sepulite	4		
2530 90 30	--- Selestite	4		
2530 90 90	--- Other	4		

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) 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) 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. 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.

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2601	Iron ores and concentrates, including roasted iron pyrites.			
	- Iron ores and concentrates, other than roasted iron pyrites:			
2601 11 00	-- Non-agglomerated	4	Kg	
2601 12 00	-- Agglomerated	4	Kg	
2601 20 00	- Roasted iron pyrites	4	Kg	
2602 00 00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more,calculated on the dry weight .	4	Kg	
2603 00 00	Copper ores and concentrates.	4	Kg	
2604 00 00	Nickel ores and concentrates.	4	Kg	
2605 00 00	Cobalt ores and concentrates.	4	Kg	
2606 00 00	Aluminium ores and concentrates.	4	Kg	
2607 00 00	Lead ores and concentrates.	4	Kg	
2608 00 00	Zinc ores and concentrates.	4	Kg	
2609 00 00	Tin ores and concentrates.	4	Kg	
2610 00 00	Chromium ores and concentrates.	30	Kg	
2611 00 00	Tungsten ores and concentrates.	4	Kg	
2612	Uranium or thorium ores and concentrates.			
2612 10	- Uranium ores and concentrates		Kg	
2612 10 10	--- Containing 5% or more of uranium	4		
2612 10 90	--- Other	4		
2612 20	- Thorium ores and concentrates		Kg	
2612 20 10	--- Mounazite, uranoutourianite and other tourionic ores containing 20% or more of thorium	4		
2612 20 90	--- Other	4		
2613	Molybdenum ores and concentrates.			
2613 10 00	- Roasted	4	Kg	
2613 90 00	- Other	4	Kg	
2614 00 00	Titanium ores and concentrates.	4	Kg	
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.			
2615 10 00	- Zirconium ores and concentrates	4	Kg	
2615 90	- Other		Kg	
2615 90 10	--- Vanadium ores and concentrates	4		
2615 90 90	--- Other	4		
2616	Precious metal ores and concentrates.			
2616 10 00	- Silver ores and concentrates	4	Kg	
2616 90 00	- Other	4	Kg	
2617	Other ores and concentrates.			
2617 10 00	- Antimony ores and concentrates	4	Kg	
2617 90 00	- Other	4	Kg	
2618 00 00	Granulated slag (slag sand)from the manufacture of iron or steel.	4	Kg	
2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.			
2619 00 10	--- Furnace ash	4	Kg	

Section V – Chapter 26

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2619 00 20	--- Waste suitable for the recycling of iron or manganese	4		
2619 00 30	--- Pulp suitable for the extraction of titanium oxide	4		
2619 00 40	--- Waste suitable for the extraction of vanadium	4		
2619 00 90	--- Other	4		
2620	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.			
	- Containing mainly zinc:			
2620 11 00	-- Hard zinc spelter	4	Kg	
2620 19 00	-- Other	4	Kg	
	- Containing mainly lead:			
2620 21 00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	4	Kg	
2620 29 00	-- Other	4	Kg	
2620 30 00	- Containing mainly copper	4	Kg	
2620 40 00	- Containing mainly aluminium	4	Kg	
2620 60 00	- 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	4	Kg	
	- Other:			
2620 91 00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	4	Kg	
2620 99	-- Other		Kg	
2620 99 10	--- Containing mainly nickel	4		
2620 99 20	--- Containing mainly niobium and tantalum	4		
2620 99 30	--- Containing mainly tungsten	4		
2620 99 40	--- Containing mainly tin	4		
2620 99 50	--- Containing mainly molybdenum	4		
2620 99 60	--- Containing mainly titanium	4		
2620 99 70	--- Containing mainly cobalt	4		
2620 99 80	--- Containing mainly zirconium	4		
2620 99 90	--- Other	4		
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.			
2621 10 00	- Ash and residues from the incineration of municipal waste	4	Kg	
2621 90 00	- Other	4	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-matter-free basis) equal to or greater than 5,833 kcal /kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60 the terms "benzol (benzene)", "toluol (toluene) ", "xylool (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively .
4. For the purposes of subheading 2710.11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

Explanatory remarks to chapter 27

Importation of the items covered by headings No 27.09, 27.10, 2711.11, 2711.12, 2711.13, 2711.21, 2711.22, 2712.20, 2712.90 and 27.13 is subject to the approval of the Ministry of Petroleum.

Section V – Chapter 27

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
	- Coal, whether or not pulverised, but not agglomerated:			
2701 11	-- Anthracite		Kg	
2701 11 10	--- Containing volatile matter	4		
2701 11 90	--- Other	4		
2701 12 00	-- Bituminous coal	4	Kg	
2701 19 00	-- Other coal	4	Kg	
2701 20 00	- Briquettes, ovoids and similar solid fuels manufactured from coal	4	Kg	
2702	Lignite, whether or not agglomerated, excluding jet.			
2702 10 00	- Lignite, whether or not pulverised, but not agglomerated	4	Kg	
2702 20 00	- Agglomerated lignite	4	Kg	
2703 00 00	Peat (including peat litter) whether or not agglomerated.	15	Kg	
2704 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		Kg	
2704 00 10	--- For the manufacture of electrodes	4	Kg	
2704 00 20	--- Coke and semi-coke of lignite	4	Kg	
2704 00 90	--- Other	4	Kg	
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	15	Kg	
2706 00 00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	4	Kg	
2707	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 00	- Benzol (benzene)	4	Kg	
2707 20 00	- Toluol (toluene)	4	Kg	
2707 30 00	- Xylol (xylenes)	4	Kg	
2707 40 00	- Naphthalene	4	Kg	
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 ⁰ C by the ASTM D 86 method	4	Kg	
2707 60 00	- Phenols	4	Kg	
	- Other:			
2707 91 00	-- Creosote oils	4	Kg	
2707 99 00	-- Other	4	Kg	
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708 10 00	- Pitch	4	Kg	
2708 20 00	- Pitch coke	4	Kg	
2709 00 00	Petroleum oils and oils obtained from bituminous minerals, crude.	4	Kg	
2710	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			

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	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 waste oils:			
2710 11	-- Light oils and preparations		Kg	
2710 11 10	--- Gasoline	4		
2710 11 90	--- Other	4		
2710 19	-- Other		Kg	
2710 19 10	--- Engine oils	45		
2710 19 20	--- Industrial oils	30		
2710 19 30	--- Grease	20		
2710 19 40	--- Foots oil	10		
2710 19 50	--- Transformator oil (IIClass)	4		
2710 19 90	--- Other	4		
	- Waste oils:			
2710 91 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	4	Kg	
2710 99 00	-- Other	4	Kg	
2711	Petroleum gases and other gaseous hydrocarbons.			
	- Liquefied:			
2711 11	-- Natural gas		Kg	
2711 11 10	--- In containers of less than 1000 cm ³	20		
2711 11 90	--- Other	4		
2711 12	-- Propane		Kg	
2711 12 10	--- In containers of less than 1000 cm ³	20		
2711 12 90	--- Other	4		
2711 13	-- Butanes		Kg	
2711 13 10	--- In containers of less than 1000 cm ³	20		
2711 13 90	--- Other	4		
2711 14	-- Ethylene, propylene, butylene et butadiene		Kg	
2711 14 10	--- In containers of less than 1000 cm ³	20		
2711 14 90	--- Other	4		
2711 19	-- Other		Kg	
2711 19 10	--- In containers of less than 1000 cm ³	20		
2711 19 90	--- Other	4		
	- In gaseous state:			
2711 21	-- Natural gas		Kg	
2711 21 10	--- In containers of less than 1000 cm ³	20		
2711 21 90	--- Other	4		
2711 29	-- Other		Kg	
2711 29 10	--- In containers of less than 1000 cm ³	20		
2711 29 90	--- Other	4		
2712	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.			
	- Petroleum jelly		Kg	
2712 10 10	--- Petroleum jelly of a pharmaceutical grade (domestically manufactured)	15		
2712 10 20	--- Cable jelly	30		
2712 10 90	--- Other	4		
2712 20	- Paraffin wax containing by weight less than 0.75% of oil		Kg	
2712 20 10	--- Of a pharmaceutical grade (domestically manufactured)	45		
2712 20 90	--- Other	10		

Section V – Chapter 27

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2712 90	- Other		Kg	
2712 90 10	---- Paraffin wax containing by weight more than 75 percent of oils	10		
2712 90 20	---- Slack wax	10		
2712 90 90	---- Other	10		
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
	- Petroleum coke:			
2713 11 00	-- Not calcined	4	Kg	
2713 12 00	-- Calcined	4	Kg	
2713 20 00	- Petroleum bitumen	4	Kg	
2713 90 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	4	Kg	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
2714 10 00	- Bituminous or oil shale and tar sands	10	Kg	
2714 90 00	- Other	10	Kg	
2715	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).			
2715 00 10	---- Bitumen enamel	20	Kg	
2715 00 90	---- Other	10		
2716 00 00	Electrical energy. (Optional heading)	4	100KWH	

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~~or~~ 28.46 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.

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 sulphyloxylates, 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

Section VI – Chapter 28

28.38, organic products included in headings 28.43 to 28.46 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 28.51) 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 fire-extinguishing 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 2.5g 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 28.48 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.

Explanatory remarks to chapter 28 *

1. The importation of any kind of material used in the food industry and for medical purposes as well as poisons of medical application is subject to the approval of the Ministry of Health, Treatment and Medical Education and the observance of relevant regulations and ordinances.
2. The importation and exportation of various kinds of plant pesticides and livestock external parasiticides used in agriculture and veterinary, are subject to the approval of the Ministry of Agriculture Jihad.
3. The importation of explosives and substances used in their manufacture is subject to the approval of the Ministry of Defence.
4. Importation of the items covered by headings Nos 28/44 is subject to the approval of the Atomic Energy Organization.

* The list of primary chemicals covered in this chapter whose importation requires the prior authorization of the Ministry of Foreign Affairs, on the strength of the convention on prohibition of their use in chemical weapons as well as the observance of general regulations concerning imports and exports is annexed and shall be binding on all parties.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
I. CHEMICAL ELEMENTS				
2801	Fluorine, chlorine, bromine and iodine.			
2801 10 00	- Chlorine	20	Kg	
2801 20 00	- Iodine	4	Kg	
2801 30 00	- Fluorine; bromine	4	Kg	
2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur.	4	Kg	
2803 00 00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	4	Kg	
2804	Hydrogen, rare gases and other non-metals.			
2804 10 00	- Hydrogen	4	m ³ (*)	
	- Rare gases:			
2804 21 00	-- Argon	4	m ³ (*)	
2804 29 00	-- Other	4	m ³ (*)	
2804 30 00	- Nitrogen	4	m ³ (*)	
2804 40 00	- Oxygen	4	m ³ (*)	
2804 50 00	- Boron; tellurium	4	Kg	
	- Silicon:			
2804 61 00	-- Containing by weight not less than 99.99% of silicon	4	Kg	
2804 69 00	-- Other	4	Kg	
2804 70 00	- Phosphorus	4	Kg	
2804 80 00	- Arsenic	4	Kg	
2804 90 00	- Selenium	4	Kg	
2805	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 00	-- Sodium	4	Kg	
2805 12 00	-- Calcium	4	Kg	
2805 19 00	-- Other	4	Kg	
2805 30 00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	4	Kg	
2805 40 00	- Mercury	4	Kg	
II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS				
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
2806 10	- Hydrogen chloride (hydrochloric acid)		Kg	
2806 10 10	--- Of 33% or lower purity	15		
2806 10 90	--- Other	10		
2806 20 00	- Chlorosulphuric acid	4	Kg	
2807 00 00	Sulphuric acid; oleum.	10	Kg	
2808	Nitric acid; sulphonitric acids.		Kg	
2808 00 10	--- Nitric acid	4		
2808 00 20	--- Sulphonitric acid	4		
2809	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
2809 10 00	- Diphosphorus pentoxide	4	Kg	
2809 20	- Phosphoric acid and polyphosphoric acids		Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2809 20 10	--- Phosphoric acid of a purity lower than 55%	4		
2809 20 20	--- phosphoric acid of a purity more than 55%	25		
2809 20 90	--- Other	4		
2810 00	Oxides of boron; boric acids.		Kg	
2810 00 10	--- Boric acid	15		
2810 00 90	--- Other	4		
2811 00	Other inorganic acids and other inorganic oxygen compounds of non-metals.			*
	- Other inorganic acids:			
2811 11 00	-- Hydrogen fluoride (hydrofluoric acid)	4	Kg	
2811 19	-- Other			
2811 19 10	--- Sulphamic acid	15		
2811 19 90	--- Other	4		
	- Other inorganic oxygen compounds of non-metals:			
2811 21 00	-- Carbon dioxide	4	Kg	
2811 22 00	-- Silicon dioxide	4	Kg	
2811 23 00	-- Sulphur dioxide	4	Kg	
2811 29 00	-- Other	4	Kg	
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
2812	Halides and halide oxides of non-metals.			*
2812 10 00	- Chlorides and chloride oxides	4	Kg	
2812 90 00	- Other	4	Kg	
2813	Sulphides of non-metals; commercial phosphorus trisulphide.			
2813 10 00	- Carbon disulphide	4	Kg	
2813 90 00	- Other	4	Kg	
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
2814	Ammonia, anhydrous or in aqueous solution.			
2814 10 00	- Anhydrous ammonia	4	Kg	
2814 20 00	- Ammonia in aqueous solution	4	Kg	
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
	- Sodium hydroxide (caustic soda):			
2815 11 00	-- Solid	10	Kg	
2815 12 00	-- In aqueous solution (soda lye or liquid soda)	10	Kg	
2815 20 00	- Potassium hydroxide (caustic potash)	4	Kg	
2815 30 00	- Peroxides of sodium or potassium	4	Kg	
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
2816 10	- Hydroxide and peroxide of magnesium		Kg	
2816 10 10	--- Magnesium hydroxide jelly	65		
2816 10 20	--- Magnesium hydroxide powder (pharmaceutical grade)	65		
2816 10 90	--- Other	4		
2816 40 00	- Oxides, hydroxides and peroxides, of strontium or barium	4	Kg	
2817	Zinc oxide; zinc peroxide.		Kg	

* Please refer to the explanatory remarks of this chapter.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2817 00 10	--- Zinc oxide			
2817 00 11	---- Zinc oxide of pharmaceutical grade	15		
2817 00 19	---- Other	15		
2817 00 20	--- Zinc peroxide	4		
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
2818 10 00	- Artificial corundum, whether or not chemically defined	4	Kg	
2818 20 00	- Aluminium oxide, other than artificial corundum	4	Kg	
2818 30	- Aluminium hydroxide		Kg	
2818 30 10	--- Aluminium hydroxide jel (pharmaceutical grade)	65		
2818 30 20	--- Aluminium hydroxide powder (pharmaceutical grade)	65		
2818 30 90	--- Other	4		
2819	Chromium oxides and hydroxides.			
2819 10 00	- Chromium trioxide	4	Kg	
2819 90	- Other		Kg	
2819 90 10	--- Chromium oxide	40		
2819 90 90	--- Other	4		
2820	Manganese oxides.			
2820 10 00	- Manganese dioxide	4	Kg	
2820 90 00	- Other	4	Kg	
2821	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.			
2821 10 00	- Iron oxides and hydroxides	4	Kg	
2821 20 00	- Earth colours	15	Kg	
2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides.	4	Kg	
2823 00 00	Titanium oxides.	4	Kg	
2824	Lead oxides; red lead and orange lead.			
2824 10 00	- Lead monoxide (litharge, massicot)	10	Kg	
2824 20 00	- Red lead and orange lead	10	Kg	
2824 90 00	- Other	4	Kg	
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.			
2825 10 00	- Hydrazine and hydroxylamine and their inorganic salts	4	Kg	
2825 20 00	- Lithium oxide and hydroxide	4	Kg	
2825 30 00	- Vanadium oxides and hydroxides	4	Kg	
2825 40 00	- Nickel oxides and hydroxides	4	Kg	
2825 50 00	- Copper oxides and hydroxides	4	Kg	
2825 60 00	- Germanium oxides and zirconium dioxide	4	Kg	
2825 70 00	- Molybdenum oxides and hydroxides	4	Kg	
2825 80 00	- Antimony oxides	4	Kg	
2825 90 00	- Other	4	Kg	
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.			
	- Fluorides:			
2826 11 00	-- Of ammonium or of sodium	4	Kg	
2826 12 00	-- Of aluminium	4	Kg	
2826 19 00	-- Other	4	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2826 20 00	- Fluorosilicates of sodium or of potassium	4	Kg	
2826 30 00	- Sodium hexafluoroaluminate (synthetic cryolite)	4	Kg	
2826 90 00	- Other	4	Kg	
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
2827 10 00	- Ammonium chloride	25	Kg	
2827 20 00	- Calcium chloride	4	Kg	
	- Other chlorides:			
2827 31 00	-- Of magnesium	4	Kg	
2827 32 00	-- Of aluminium	4	Kg	
2827 33 00	-- Of iron	4	Kg	
2827 34 00	-- Of cobalt	4	Kg	
2827 35 00	-- Of nickel	10	Kg	
2827 36 00	-- Of zinc	10	Kg	
2827 39 00	-- Other	4	Kg	
	- Chloride oxides and chloride hydroxides:			
2827 41 00	-- Of copper	4	Kg	
2827 49 00	-- Other	4	Kg	
	- Bromides and bromide oxides:			
2827 51 00	-- Bromides of sodium or of potassium	4	Kg	
2827 59 00	-- Other	4	Kg	
2827 60 00	- Iodides and iodide oxides	4	Kg	
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.			
2828 10 00	- Commercial calcium hypochlorite and other calcium hypochlorites	4	Kg	
2828 90	- Other		Kg	
2828 90 10	---- Chromium oxide	10		
2828 90 90	---- Other	4		
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
	- Chlorates:			
2829 11 00	-- Of sodium	4	Kg	
2829 19	-- Other		Kg	
2829 19 10	---- Potassium chlorate	20		
2829 19 90	---- Other	4		
2829 90 00	- Other	4	Kg	
2830	Sulphides; polysulphides, whether or not chemically defined.			
2830 10 00	- Sodium sulphides	15	Kg	
2830 20 00	- Zinc sulphide	4	Kg	
2830 30 00	- Cadmium sulphide	4	Kg	
2830 90	- Other		Kg	
2830 90 10	---- Barium sulphour	10		
2830 90 90	---- Other	4		
2831	Dithionites and sulphonylates.			
2831 10 00	- Of sodium	4	Kg	
2831 90 00	- Other	4	Kg	
2832	Sulphites; thiosulphates.			
2832 10	- Sodium sulphites		Kg	
2832 10 10	---- Sodium sulphide	40		
2832 10 20	---- Meta B sodium sulphite	45		

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2832 10 90	--- Other	10		
2832 20	- Other sulphites		Kg	
2832 20 10	--- Lead sulphite	4		
2832 20 90	--- Other	4		
2832 30 00	- Thiosulphates	4	Kg	
2833	Sulphates; alums; peroxosulphates (persulphates).			
	- Sodium sulphates:			
2833 11 00	-- Disodium sulphate	25	Kg	
2833 19 00	-- Other	25	Kg	
	- Other sulphates:			
2833 21 00	-- Of magnesium	4	Kg	
2833 22 00	-- Of aluminium	15	Kg	
2833 23 00	-- Of chromium	25	Kg	
2833 24 00	-- Of nickel	10	Kg	
2833 25 00	-- Of copper	4	Kg	
2833 26 00	-- Of zinc	4	Kg	
2833 27	-- Of barium		Kg	
2833 27 10	---- Barium sulphate (pharmaceutical grade)	10		
2833 27 90	---- Other	10		
2833 29	-- Other		Kg	
2833 29 10	---- Cadmium	4		
2833 29 20	---- Cobalt, titanium	4		
2833 29 30	----- Iron:			
2833 29 31	----- Iron sulphate (pharmaceutical grade)	40		
2833 29 39	---- Other	4		
2833 29 40	---- Mercury	4		
2833 29 50	---- Lead	4		
2833 29 90	---- Other	4		
2833 30 00	- Alums	4	Kg	
2833 40 00	- Peroxosulphates (persulphates)	4	Kg	
2834	Nitrites; nitrates.			
2834 10 00	- Nitrites	4	Kg	
	- Nitrates:			
2834 21 00	-- Of potassium	10	Kg	
2834 29	-- Other		Kg	
2834 29 10	---- Explosive ammonium nitrate	10		
2834 29 90	---- Other	4		
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.			
2835 10	- Phosphinates (hypophosphites) and phosphonates (phosphites)		Kg	
2835 10 10	--- Lead phosphite	4		
2835 10 90	--- Other	4		
	- Phosphates:			
2835 22 00	-- Of mono-or disodium	4	Kg	
2835 23 00	-- Of trisodium	4	Kg	
2835 24 00	-- Of potassium	4	Kg	
2835 25 00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	4	Kg	
2835 26 00	-- Other phosphates of calcium	4	Kg	
2835 29 00	-- Other	4	Kg	
	- Polyphosphates:			
2835 31 00	-- Sodium triphosphate (sodium tripolyphosphate)	4	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2835 39 00	-- Other	4	Kg	
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
2836 10 00	- Commercial ammonium carbonate and other ammonium carbonates	10	Kg	
2836 20 00	- Disodium carbonate	4	Kg	
2836 30	- Sodium hydrogencarbonate (sodium bicarbonate)		Kg	
2836 30 10	--- Sodium bicarbonate (non-injectable pharmaceutical grade)	10		
2836 30 90	--- Other	10		
2836 40 00	- Potassium carbonates	10	Kg	
2836 50 00	- Calcium carbonate	10	Kg	
2836 60 00	- Barium carbonate	20	Kg	
2836 70 00	- Lead carbonates	10	Kg	
	- Other:			
2836 91	-- Lithium carbonates		Kg	
2836 91 10	--- Lithium carbonates (pharmaceutical grade)	45		
2836 91 90	--- Other	10		
2836 92 00	-- Strontium carbonate	10	Kg	
2836 99 00	-- Other	10	Kg	
2837	Cyanides, cyanide oxides and complex cyanides.			
	- Cyanides and cyanide oxides:			
2837 11 00	-- Of sodium	4	Kg	
2837 19 00	-- Other	4	Kg	
2837 20 00	- Complex cyanides	4	Kg	
2838 00 00	Fulminates, cyanates and thiocyanates.	4	Kg	
2839	Silicates; commercial alkali metal silicates.			
	- Of sodium:			
2839 11 00	-- Sodium metasilicates	4	Kg	
2839 19	-- Other		Kg	
2839 19 10	--- Solid sodium silicate	15		
2839 19 20	--- Liquid sodium silicate	15		
2839 19 90	--- Other	4		
2839 20 00	- Of potassium	4	Kg	
2839 90 00	- Other	4	Kg	
2840	Borates; peroxoborates (perborates).			
	- Disodium tetraborate (refined borax):			
2840 11 00	-- Anhydrous	4	Kg	
2840 19 00	-- Other	4	Kg	
2840 20 00	- Other borates	4	Kg	
2840 30 00	- Peroxoborates (perborates)	4	Kg	
2841	Salts of oxometallic or peroxometallic acids.			
2841 10 00	- Aluminates	4	Kg	
2841 20 00	- Chromates of zinc or of lead	4	Kg	
2841 30 00	- Sodium dichromate	4	Kg	
2841 50 00	- Other chromates and dichromates; peroxochromates	4	Kg	
	- Manganites, manganates and permanganates:			
2841 61 00	-- Potassium permanganate	4	Kg	
2841 69 00	-- Other	4	Kg	
2841 70 00	- Molybdates	4	Kg	
2841 80 00	- Tungstates (wolframates)	4	Kg	
2841 90 00	- Other	4	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.			
2842 10 00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	4	Kg	
2842 90 00	- Other	4	Kg	
VI. MISCELLANEOUS				
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
2843 10 00	- Colloidal precious metals	4	Kg	
	- Silver compounds:			
2843 21 00	-- Silver nitrate	4	Kg	
2843 29 00	-- Other	4	Kg	
2843 30 00	- Gold compounds	4	Kg	
2843 90 00	- Other compounds; amalgams	4	Kg	
2844	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 00	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	4	Kg	
2844 20 00	- 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	4	Kg	
2844 30 00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	4	Kg	
2844 40 00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	4	Kg	
2844 50 00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	4	Kg	
2845	Isotopes other than those of heading 28.44 compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
2845 10 00	- Heavy water (deuterium oxide)	4	Kg	
2845 90 00	- Other	4	Kg	
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
2846 10 00	- Cerium compounds	4	Kg	
2846 90 00	- Other	4	Kg	
2847	Hydrogen peroxide, whether or not solidified with urea.	4	Kg	
2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	4	Kg	
2849	Carbides, whether or not chemically defined.			
2849 10 00	- Of calcium	25	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2849 20	- Of silicon		Kg	
2849 20 10	--- With the particle size less than or equal to 10 mm and the purity of less than 98%	30		
2849 20 90	--- Other	4		
2849 90 00	- Other	4	Kg	
2850 00 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	4	Kg	
2851 00 00	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.		Kg	
2851 00 10	--- Distilled water	15		
2851 00 90	--- Other	4		

