

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19 plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental 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 :
 - (a) Waxes of heading 27.12 or 34.04;
 - (b) Separate chemically defined organic compounds (Chapter 29);
 - (c) Heparin or its salts (heading 30.01) ;
 - (d) 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
 - (e) Organic surface-active agents or preparations of heading 34.02
 - (f) Resin gums or ester gums (heading 38.06);
 - (g) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (h) Synthetic rubber, as defined for the purposes of Chapter 40 or articles thereof;
 - (i) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02

- (k) Plaits, wickerwork or other articles of Chapter 46;
 - (l) Wall coverings of heading 48.14
 - (m) Goods of Section XI (textiles and textile articles);
 - (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (o) Imitation jewellery of heading 71.17;
 - (p) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (q) Parts of aircraft or vehicles of Section XVII;
 - (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (s) Articles of Chapter 91 (for example, clock or watch cases);
 - (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (w) 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).
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 co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
- If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In 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 45Cm , 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 39.20and 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 39.25applies 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 300l;
 - (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, dovecotes; 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, switch-plates and other protective plates.

Subheading Notes.

1. Within anyone 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" (e.g., 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, 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.

Explanatory remarks to chapter 39*

1. The importation and clearance of explosives covered by this chapter are subject to the approval of the Ministry of Defence.
2. The importation of colostomy and urine bags is subject to the approval of the Ministry of Health, Treatment and Medical Education.

* 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.

Export – Import Regulation Act

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|---|-------------------------|-----|---------|
| | I. PRIMARY FORMS | | | |
| 3901 | Polymers of ethylene, in primary forms. | | | |
| 3901 10 | - Polyethylene having a specific gravity of less than 0.94 | | Kg | |
| | ---- Linear low density polyethylene (LLDPE) | | | |
| 3901 10 11 | ----- In the form of powder | 4 | | |
| 3901 10 19 | ----- Other | 4 | | |
| | ---- Pipe grade | | | |
| 3901 10 21 | ----- In the form of powder | 4 | | |
| 3901 10 29 | ----- Other | 4 | | |
| | ---- Film grade | | | |
| 3901 10 31 | ----- In the form of powder | 4 | | |
| 3901 10 39 | ----- Other | 4 | | |
| | ---- Injection grade | | | |
| 3901 10 41 | ----- In the form of powder | 4 | | |
| 3901 10 49 | ----- Other | 4 | | |
| | ---- Pneumatic grade | | | |
| 3901 10 51 | ----- In the form of powder | 4 | | |
| 3901 10 59 | ----- Other | 4 | | |
| | ---- Polyethylene compound for wire and cable cover | | | |
| 3901 10 61 | ----- In the form of powder | 4 | | |
| 3901 10 69 | ----- Other | 4 | | |
| | ---- Other | | | |
| 3901 10 91 | ----- In the form of powder | 4 | | |
| 3901 10 99 | ----- Other | 4 | | |
| 3901 20 | - Polyethylene having a specific gravity of 0.94 or more | | Kg | |
| | ---- Pipe grade | | | |
| 3901 20 11 | ----- In the form of powder | 4 | | |
| 3901 20 19 | ----- Other | 4 | | |
| | ---- Film grade | | | |
| 3901 20 21 | ----- In the form of powder | 4 | | |
| 3901 20 29 | ----- Other | 4 | | |
| | ---- Injection grade | | | |
| 3901 20 31 | ----- In the form of powder | 4 | | |
| 3901 20 39 | ----- Other | 4 | | |
| | ---- Pneumatic grade | | | |
| 3901 20 41 | ----- In the form of powder | 4 | | |
| 3901 20 49 | ----- Other | 4 | | |
| | ---- Polyethylene compound for wire and cable cover | | | |
| 3901 20 51 | ----- In the form of powder | 4 | | |
| 3901 20 59 | ----- Other | 4 | | |
| | ---- Other | | | |
| 3901 20 91 | ----- In the form of powder | 4 | | |
| 3901 20 99 | ----- Other | 4 | | |
| 3901 30 00 | - Ethylene–vinyl acetate copolymers | 4 | Kg | |
| 3901 90 00 | - Other | 4 | Kg | |
| 3902 | Polymers of propylene or of other olefins, in primary forms. | | | |

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| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|--|---|----------------------------------|------------|----------------|
| 3902 10 | - Polypropylene | | Kg | |
| 3902 10 10 | ---- Pipe grade | 4 | | |
| 3902 10 20 | ---- Film grade | 4 | | |
| 3902 10 90 | ---- Other | 4 | | |
| 3902 20 00 | - Polyisobutylene | 4 | Kg | |
| 3902 30 | - Propylene copolymers | | Kg | |
| 3902 30 10 | ---- Pipe grade | 4 | | |
| 3902 30 20 | ---- Film grade | 4 | | |
| 3902 30 90 | ---- Other | 4 | | |
| 3902 90 00 | - Other | 4 | | |
| 3903 | Polymers of styrene, in primary forms. | | | |
| | - Polystyrene: | | | |
| 3903 11 | -- Expansible | | Kg | |
| 3903 11 10 | ---- Fire retardant | 4 | | |
| 3903 11 90 | ---- Other | 4 | | |
| 3903 19 | -- Other | | Kg | |
| 3903 19 10 | ---- General purpose polystyrene (GPPS) | 4 | | |
| 3903 19 20 | ---- High impact polystyrene (HIPS) | 4 | | |
| 3903 19 90 | ---- Other | 4 | | |
| 3903 20 00 | - Styrene-acrylonitrile (SAN) copolymers | 4 | Kg | |
| 3903 30 00 | - Acrylonitrile-butadiene-styrene (ABS) copolymers | 10 | Kg | |
| 3903 90 00 | - Other | 4 | Kg | |
| 3904 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. | | | |
| 3904 10 | - Poly (vinyl chloride), not mixed with any other substances | | Kg | |
| 3904 10 10 | ---- Suspension | 4 | | |
| 3904 10 20 | ---- Emulsion | 4 | | |
| 3904 10 90 | ---- Other | 4 | | |
| | - Other poly (vinyl chloride): | | | |
| 3904 21 00 | -- Non-plasticised | 4 | Kg | |
| 3904 22 00 | -- Plasticised | 10 | Kg | |
| 3904 30 00 | - Vinyl chloride-vinyl acetate copolymers | 10 | Kg | |
| 3904 40 00 | - Other vinyl chloride copolymers | 10 | Kg | |
| 3904 50 00 | - Vinylidene chloride polymers | 4 | Kg | |
| | - Fluoro-polymers: | | | |
| 3904 61 | -- Polytetrafluoroethylene | | Kg | |
| 3904 61 10 | ---- Liquid | 4 | | |
| 3904 61 20 | ---- Powder | 4 | | |
| 3904 61 90 | ---- Other | 4 | | |
| 3904 69 00 | -- Other | 4 | Kg | |
| 3904 90 00 | - Other | 4 | Kg | |
| 3905 | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms. | | | |
| | - Poly (vinyl acetate): | | | |
| 3905 12 00 | -- In aqueous dispersion | 20 | Kg | |
| 3905 19 00 | -- Other | 20 | Kg | |
| | - Vinyl acetate copolymers: | | | |

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| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|---|-------------------------|-----|----------|
| 3905 21 00 | -- In aqueous dispersion | 20 | Kg | |
| 3905 29 00 | -- Other | 20 | Kg | |
| 3905 30 00 | - Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups | 4 | Kg | |
| | - Other: | | | |
| 3905 91 00 | -- Copolymers | 20 | Kg | |
| 3905 99 | -- Other | | | |
| 3905 99 10 | ---- Polyvinyl pyrrolidone K-30 and K-25 (pharmaceutical grade) | 45 | Kg | |
| 3905 99 20 | ---- Butiral Poly vinyl Resins (Foodstuff and Hygienic Grade) | 4 | | |
| 3905 99 90 | ---- Other | 20 | | |
| 3906 | Acrylic polymers in primary forms. | | | |
| 3906 10 00 | - Poly (methyl methacrylate) | 4 | Kg | |
| 3906 90 | - Other | | Kg | |
| 3906 90 10 | ---- Paint additives | 4 | | |
| 3906 90 20 | ---- Termø plast resins dissolved in water | 20 | | |
| 3906 90 30 | ---- Termø plast resins dissolved in organic solvents | 10 | | |
| 3906 90 40 | ---- Termoset dissolved in water | 20 | | |
| 3906 90 50 | ---- Termoset dissolved in organic solvents | 10 | | |
| 3906 90 60 | ---- ED paint paste (Electro Deposition) | 4 | | |
| 3906 90 70 | ---- Absorbing powder and solid acrylic polymers | 4 | | |
| 3906 90 80 | ---- Emulsion acrylic resins of a kind used for traffic paint | 4 | | |
| 3906 90 90 | ---- Other | | | |
| 3906 90 91 | ----- Dissolved Termoset Resins used for Automobile coating | 4 | | |
| 3906 90 99 | ----- Other | 20 | | |
| 3907 | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. | | | * |
| 3907 10 00 | - Polyacetals | 4 | Kg | |
| 3907 20 | - Other polyethers | | Kg | |
| 3907 20 10 | ---- Polyethylene glycol 300 non-injection, 400-600 of a pharmaceutical grade | 45 | | |
| 3907 20 90 | -- Other | 4 | | |
| 3907 30 | - Epoxide resins | | Kg | |
| 3907 30 10 | ---- Prepared and semi-prepared powder paint in the form of flake and or granule | 25 | | |
| 3907 30 90 | ---- Other | 4 | | |
| 3907 40 00 | - Polycarbonates | 4 | Kg | |
| 3907 50 | - Alkyd resins | | Kg | |
| 3907 50 10 | ---- Modified alkyd resins of a kind used for automobile coating | 10 | | |
| 3907 50 90 | ---- Other | 20 | | |
| 3907 60 | - Poly (ethylene terephthalate) | | Kg | |
| 3907 60 10 | ---- Textile grade | 4 | | |
| 3907 60 20 | ---- Bottle grade | 4 | | |
| 3907 60 90 | ---- Other | 4 | | |
| | - Other polyesters: | | | |
| 3907 91 00 | -- Unsaturated | 20 | Kg | |

* Please refer to the explanatory remarks of this chapter.

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| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|--|---|----------------------------------|------------|----------------|
| 3907 99 | -- Other | | Kg | |
| 3907 99 10 | -- Prepared and semi-prepared powder paints in the form of flake and or granule | 25 | | |
| 3907 99 20 | ---- Polyester resins in the form of granule and or flake and powder for welding seams (foodstuff grade) | 4 | | |
| 3907 99 90 | ---- Other | | | |
| 3907 99 91 | ----- Saturated Polyesters Resins Used for Automobile coating | 4 | | |
| 3907 99 92 | ----- Saturated Polyesters Resins (Foodstuff and Hygienic Grade) | 4 | | |
| 3907 99 99 | ----- Other | 20 | | |
| 3908 | Polyamides in primary forms. | | | |
| 3908 10 00 | - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 | 4 | Kg | |
| 3908 90 | - Other | | Kg | |
| 3908 90 10 | ---- Polyamide resins (hardener grade) | 20 | | |
| 3908 90 90 | ---- Other | 4 | | |
| 3909 | Amino-resins, phenolic resins and polyurethanes, in primary forms. | | | |
| 3909 10 | - Urea resins; thiourea resins | | Kg | |
| 3909 10 10 | ---- Moulding powder (urea resins) | 20 | | |
| 3909 10 90 | ---- Other | 15 | | |
| 3909 20 | - Melamine resins | | Kg | |
| 3909 20 10 | ---- Moulding powder | 20 | | |
| 3909 20 90 | ---- Other | 15 | | |
| 3909 30 | - Other amino-resins | | Kg | |
| 3909 30 10 | ---- Moulding powder | 20 | | |
| 3909 30 90 | ---- Other | | | |
| 3909 30 91 | ----- Foodstuff and Hygienic Grad of Aminic Resins | 4 | | |
| 3909 30 99 | ----- Other | 15 | | |
| 3909 40 | - Phenolic resins | | Kg | |
| 3909 40 10 | ---- Moulding powder | 20 | | |
| 3909 40 20 | ---- Phenolic resins (curing builder resins) used by the tyre manufacturing industries | 4 | | |
| 3909 40 30 | ---- Alkyle penolic (adhesive grade) | 4 | | |
| 3909 40 40 | ---- Phenolic resins (food grade) | 4 | | |
| 3909 40 90 | ---- Other | 20 | | |
| 3909 50 00 | - Polyurethanes | 4 | Kg | |
| 3910 00 00 | Silicones in primary forms. | 4 | Kg | |
| 3911 | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms. | | | |
| 3911 10 00 | - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes | 4 | Kg | |
| 3911 90 | - Other | | Kg | |
| 3911 90 10 | ---- Maleich resins for printing ink | 10 | | |
| 3911 90 90 | ---- Other | 4 | | |
| 3912 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. | | | |
| | - Cellulose acetates: | | | |

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| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------|--|-------------------|-----|---------|
| 3912 11 00 | - Non-plasticised | 4 | Kg | |
| 3912 12 00 | -- Plasticised | 4 | Kg | |
| 3912 20 00 | - Cellulose nitrates (including collodions) | 4 | Kg | |
| | - Cellulose ethers: | | | |
| 3912 31 | -- Carboxymethylcellulose and its salts | | Kg | |
| 3912 31 10 | --- Edible grade | 4 | | |
| 3912 31 90 | --- Other | 30 | | |
| 3912 39 00 | -- Other | 4 | Kg | |
| 3912 90 00 | - Other | 4 | Kg | |
| 3913 | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. | | | |
| 3913 10 00 | - Alginic acid, its salts and esters | 4 | Kg | |
| 3913 90 00 | - Other | 4 | Kg | |
| 3914 00 00 | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms. | 4 | Kg | |
| | II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES | | | |
| 3915 | Waste, parings and scrap, of plastics. | | | |
| 3915 10 00 | - Of polymers of ethylene | 30 | Kg | |
| 3915 20 00 | - Of polymers of styrene | 30 | Kg | |
| 3915 30 00 | - Of polymers of vinyl chloride | 30 | Kg | |
| 3915 90 00 | - Of other plastics | 30 | Kg | |
| 3916 | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics. | | | |
| 3916 10 00 | - Of polymers of ethylene | 10 | Kg | |
| 3916 20 | - Of polymers of vinyl chloride | | Kg | |
| 3916 20 10 | ---- Spagetto (stacking rod-spagetto) (plastic pipe of a thickness of 1.7 mm used in sound cassette, in rolls) | 4 | | |
| 3916 20 90 | ---- Other | 10 | | |
| 3916 90 00 | - Of other plastics | 10 | Kg | |
| 3917 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. | | | |
| 3917 10 00 | - Artificial guts (sausage casings) of hardened protein or of cellulosic materials | 10 | Kg | |
| | - Tubes, pipes and hoses, rigid: | | | |
| 3917 21 00 | -- Of polymers of ethylene | 15 | Kg | |
| 3917 22 00 | -- Of polymers of propylene | 15 | Kg | |
| 3917 23 00 | -- Of polymers of vinyl chloride | 15 | Kg | |
| 3917 29 00 | -- Of other plastics | 10 | Kg | |
| | - Other tubes, pipes and hoses: | | | |
| 3917 31 00 | --- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | 10 | Kg | |
| 3917 32 00 | --- Other, not reinforced or otherwise combined with other materials, without fittings | 10 | Kg | |
| 3917 33 00 | --- Other, not reinforced or otherwise combined with other materials, with | 10 | Kg | |

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| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 3917 39 00 | fittings -- Other | 10 | Kg | |
| 3917 40 00 | - Fittings | 15 | Kg | |
| 3918 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. | | | |
| 3918 10 00 | - Of polymers of vinyl chloride | 20 | Kg | |
| 3918 90 00 | - Of other plastics | 15 | Kg | |
| 3919 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. | | | |
| 3919 10 | - In rolls of a width not exceeding 20 cm | | Kg | |
| 3919 10 10 | --- Adhesive tapes used on baby napkins | 4 | | |
| 3919 10 20 | --- Luminous sheets | 4 | | |
| 3919 10 30 | --- Splicing tape | 4 | | |
| 3919 10 90 | --- Other | 45 | | |
| 3919 90 | - Other | | Kg | |
| 3919 90 10 | --- Adhesive films used in full napkins | 4 | | |
| 3919 90 20 | --- Luminous sheets | 4 | | |
| 3919 90 30 | --- Adhesive jumborolls BOPP Bi oriented polypropylene | 40 | | |
| 3919 90 40 | --- Adhesive sheet BOPP Bi oriented polypropylene | 40 | | |
| 3919 90 50 | --- Logroll of organic solvent adhesive coated P.V.C film for electrical insulation | 20 | | |
| 3919 90 90 | --- Other | 40 | | |
| 3920 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. | | | |
| 3920 10 | - Of polymers of ethylene | | Kg | |
| 3920 10 10 | --- Single layer, printed | 20 | | |
| 3920 10 20 | --- Single layer, not printed | 20 | | |
| 3920 10 30 | --- Multilayered of plastics, printed | 20 | | |
| 3920 10 40 | --- Multilayered of plastics, not printed | 20 | | |
| 3920 10 50 | --- Stretch | 20 | | |
| 3920 10 60 | --- Poly Ethylene insulation sheet with Ion exchange property | 4 | | |
| 3920 10 90 | --- Other | 20 | | |
| 3920 20 | - Of polymers of propylene | | Kg | |
| 3920 20 10 | --- Printed BOPP | 40 | | |
| 3920 20 20 | --- BOPP, not printed | 30 | | |
| 3920 20 30 | --- Of a thickness of 12 micron and less used in the manufacture of capacitor | 4 | | |
| 3920 20 40 | --- Foam tape used in wire and cable industries | 4 | | |
| 3920 20 50 | --- Tapes used for sealing containers of fruit juice and milk and products thereof | 4 | | |
| 3920 20 60 | --- Printed metallized | 40 | | |
| 3920 20 70 | --- Non-printed metallized | 30 | | |
| 3920 20 90 | --- Other | 40 | | |
| 3920 30 00 | - Of polymers of styrene | 20 | Kg | |
| 3920 43 | - Of polymers of vinyl chloride: -- Containing by weight not less than 6% of plasticisers | | Kg | |

Export – Import Regulation Act

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 3920 43 10 | --- Edge banding and finish foils for particle board “pressed wooden sheets” | 4 | | |
| 3920 43 20 | --- Sheets exceeding 20 mm in thickness | 4 | | |
| 3920 43 30 | --- PVC/ABS sheet | 4 | | |
| 3920 43 40 | --- Stretch film | 4 | | |
| 3920 43 50 | --- Shrink film | 40 | | |
| 3920 43 60 | --- Flexible PVC film used in the pharmaceutical industry | 45 | | |
| 3920 43 70 | --- Flexible PVC films (poly vinyl dichloride) used in the pharmaceutical industry | 45 | | |
| 3920 43 90 | --- Other | 40 | | |
| 3920 49 | -- Other | | Kg | |
| 3920 49 10 | --- Edge banding and finish foils for particle board | 4 | | |
| 3920 49 20 | --- Sheets exceeding 20 mm in thickness | 4 | | |
| 3920 49 30 | --- PVC/ABS sheet (acrylonitril butadiene styrene) | 4 | | |
| 3920 49 90 | --- Other | 40 | | |
| | - Of acrylic polymers: | | | |
| 3920 51 00 | -- Of poly (methyl methacrylate) | 40 | Kg | |
| 3920 59 00 | -- Other | 30 | Kg | |
| | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: | | | |
| 3920 61 | -- Of polycarbonates | | Kg | |
| 3920 61 10 | --- Double plate film | 10 | | |
| 3920 61 20 | --- Metallized film | 4 | | |
| 3920 61 90 | --- Other | 10 | | |
| 3920 62 00 | -- Of poly (ethylene terephthalate) | 10 | Kg | |
| 3920 63 | -- Of unsaturated polyesters | | Kg | |
| 3920 63 10 | --- Metallized film | 4 | | |
| 3920 63 90 | --- Other | 10 | | |
| 3920 69 | -- Of other polyesters | | Kg | |
| 3920 69 10 | --- Metallized film | 4 | | |
| 3920 69 20 | --- Leader tape used in the manufacture of sound cassette tape | 4 | | |
| 3920 69 90 | --- Other | 10 | | |
| | - Of cellulose or its chemical derivatives: | | | |
| 3920 71 00 | -- Of regenerated cellulose | 4 | Kg | |
| 3920 72 00 | -- Of vulcanised fibre | 4 | Kg | |
| 3920 73 00 | -- Of cellulose acetate | 4 | Kg | |
| 3920 79 00 | -- Of other cellulose derivatives | 4 | Kg | |
| | - Of other plastics: | | | |
| 3920 91 00 | -- Of poly (vinyl butyral) | 4 | Kg | |
| 3920 92 00 | -- Of polyamides | 4 | Kg | |
| 3920 93 00 | -- Of amino-resins | 4 | Kg | |
| 3920 94 00 | -- Of phenolic resins | 4 | Kg | |
| 3920 99 | -- Of other plastics | | Kg | |
| 3920 99 10 | --- Teflon tape (made of PTFE) polytetrafluoroethylene | 30 | | |
| 3920 99 90 | --- Other | 4 | | |
| 3921 | Other plates, sheets, film, foil and strip, of plastics. | | | |
| | - Cellular: | | | |
| 3921 11 00 | -- Of polymers of styrene | 40 | Kg | |
| 3921 12 00 | -- Of polymers of vinyl chloride | 40 | Kg | |
| 3921 13 | -- Of polyurethanes | | Kg | |

Section VII – Chapter 39

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|--|---|----------------------------------|------------|----------------|
| 3921 13 10 | --- Polyurethane sandwich for automative roof liner (without metal liner) | 4 | | |
| 3921 13 90 | --- Other | 40 | | |
| 3921 14 00 | -- Of regenerated cellulose | 20 | Kg | |
| 3921 19 00 | -- Of other plastics | 20 | Kg | |
| 3921 90 | - Other | | Kg | |
| 3921 90 10 | --- Edge banding and finish foils for particle board coated with melamine formaldehyde or urea formaldehyde resins | 4 | | |
| 3921 90 20 | --- HPL sheets of a thickness of less than 2 mm and more than 1.2 mm. HPL sheets of a thickness of less than 1.2 mm and an area of more than 1.22 × 2.44 mm and CPL sheets, (continuous pressure laminated) | 4 | | |
| 3921 90 30 | --- Flowered acrylic sheets laminated with cloth | 4 | | |
| 3921 90 40 | --- Woven double-sided coated PVC for billboards | 4 | | |
| 3921 90 50 | --- Masters of photocopiers | 4 | | |
| 3921 90 60 | --- Tee-shirt transfer made of polyamide | 4 | | |
| 3921 90 70 | --- Polyethylene sheets coated glass fibers and non-woven | 4 | | |
| 3921 90 80 | --- Polypropylene, reinforced with glass fiber and wood stock materials | 4 | | |
| 3921 90 90 | --- Other | 40 | | |
| 3922 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. | | | |
| 3922 10 00 | - Baths, shower-baths, sinks and wash-basins | 30 | Kg | |
| 3922 20 00 | - Lavatory seats and covers | 30 | Kg | |
| 3922 90 00 | - Other | 30 | Kg | |
| 3923 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. | | | |
| 3923 10 00 | - Boxes, cases, crates and similar articles | 30 | Kg | |
| | - Sacks and bags (including cones): | | | |
| 3923 21 | -- Of polymers of ethylene | | Kg | |
| 3923 21 10 | --- Blood bags | 20 | | |
| 3923 21 20 | --- Five-layer aseptic bag with resistance against oxygen and air permeability | 4 | | |
| 3923 21 90 | --- Other | 30 | | |
| 3923 29 | -- Of other plastics | | Kg | |
| 3923 29 10 | --- Blood bags | 20 | | |
| 3923 29 90 | --- Other | 30 | | |
| 3923 30 00 | - Carboys, bottles, flasks and similar articles | 30 | | |
| 3923 40 00 | - Spools, cops, bobbins and similar supports | 30 | | |
| 3923 50 00 | - Stoppers, lids, caps and other closures | 45 | | |
| 3923 90 00 | - Other | 30 | | |
| 3924 | Tableware, kitchenware, other household articles and toilet articles, of plastics. | | | |
| 3924 10 | - Tableware and kitchenware | | Kg | |
| 3924 10 10 | --- Melamine dishes | 40 | | |
| 3924 10 90 | --- Other | 40 | | |
| 3924 90 00 | - Other | 40 | Kg | |
| 3925 | Builders' ware of plastics, not elsewhere specified or included. | | | |
| 3925 10 00 | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l | 30 | Kg | |
| 3925 20 00 | - Doors, windows and their frames and thresholds for doors | 30 | Kg | |
| 3925 30 00 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 30 | Kg | |

Export – Import Regulation Act

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|--|---|----------------------------------|------------|----------------|
| 3925 90 00 | - Other | 30 | Kg | |
| 3926 | Other articles of plastics and articles of other materials of headings 39.01 to 39.14. | | | |
| 3926 10 00 | - Office or school supplies | 40 | Kg | |
| 3926 20 | - Articles of apparel and clothing accessories (including gloves, mittens and mitts) | | Kg | |
| 3926 20 10 | ---- For medical purposes | 35 | | |
| 3926 20 90 | ---- Other | 55 | | |
| 3926 30 00 | - Fittings for furniture, coachwork or the like | 45 | Kg | |
| 3926 40 00 | - Statuettes and other ornamental articles | 55 | Kg | |
| 3926 90 | - Other | | Kg | |
| 3926 90 10 | ---- Colostomy bags | 4 | | |
| 3926 90 20 | ---- Urine bags | 20 | | |
| 3926 90 30 | ---- For medical purposes | 20 | | |
| 3926 90 40 | ---- For cinematographic purposes | 10 | | |
| 3926 90 50 | ---- Polyethylene washer of the screw neck bottle cap | 45 | | |
| 3926 90 60 | ---- Preform (PET) | 25 | | |
| 3926 90 70 | ---- Liner for sound tape cassette | 4 | | |
| 3926 90 80 | ---- Plastic pad for videotape | 4 | | |
| 3926 90 90 | ---- Other | | | |
| 3926 90 91 | ----- Empty hard gelatine capsule | 40 | | |
| 3926 90 90 | ----- Other | 25 | | |

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 904r 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 I 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 electro-

positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special- purpose additives.

Explanatory remarks to chapter 40

1. The importation of parts and supplies used by the health and medical sector is subject to the approval of the Ministry of Health, Treatment and Medical Education.
2. The importation of teats and caps and articles for hygienic and protective purposes is subject to the approval of the Ministry of Health, Treatment and Medical Education.
3. Various tyres covered by sub-headings 4011 61 90 4011 62 90 4011 63 90 4011 69 90 4011 92 90 4011 93 90 4011 94 90 and 4011 99 90 which are not manufactured domestically shall be as per the list announced by the Ministry of Industries and Mines.

Section VII – Chapter 40

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 4001 | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. | | | |
| 4001 10 00 | - Natural rubber latex, whether or not pre-vulcanised - Natural rubber in other forms: | 4 | Kg | |
| 4001 21 00 | -- Smoked sheets | 4 | Kg | |
| 4001 22 00 | -- Technically specified natural rubber (TSNR) | 4 | Kg | |
| 4001 29 00 | -- Other | 4 | Kg | |
| 4001 30 00 | - Balata, gutta-percha, guayule, chicle and similar natural gums | 4 | Kg | |
| 4002 | 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 00 | -- Latex | 4 | Kg | |
| 4002 19 00 | -- Other | 4 | Kg | |
| 4002 20 00 | - Butadiene rubber (BR) - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene- rubber (CIIR or BIIR): | 4 | Kg | |
| 4002 31 00 | -- Isobutene-isoprene (butyl) rubber (IIR) | 4 | Kg | |
| 4002 39 00 | -- Other | 4 | Kg | |
| 4002 41 00 | - Chloroprene (chlorobutadiene) rubber (CR): | | | |
| 4002 41 00 | -- Latex | 4 | Kg | |
| 4002 49 00 | -- Other | 4 | Kg | |
| | - Acrylonitrile-butadiene rubber (NBR): | | | |
| 4002 51 00 | -- Latex | 4 | Kg | |
| 4002 59 00 | -- Other | 4 | Kg | |
| 4002 60 00 | - Isoprene rubber (IR) | 4 | Kg | |
| 4002 70 00 | - Ethylene-propylene-non-conjugated diene rubber (EPDM) | 4 | Kg | |
| 4002 80 00 | - Mixtures of any product of heading 40.01 with any product of this heading - Other: | 4 | Kg | |
| 4002 91 00 | -- Latex | 4 | Kg | |
| 4002 99 00 | -- Other | 4 | Kg | |
| 4003 00 00 | Reclaimed rubber in primary forms or in plates, sheets or strip. | 15 | Kg | |
| 4004 00 00 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. | 20 | Kg | |
| 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. | | | |
| 4005 10 00 | - Compounded with carbon black or silica | 15 | Kg | |
| 4005 20 00 | - Solutions; dispersions other than those of subheading 4005.10 - Other: | 15 | Kg | |
| 4005 91 00 | -- Plates, sheets and strip | 10 | Kg | |
| 4005 99 00 | -- Other | 15 | Kg | |
| 4006 | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber. | | | |
| 4006 10 00 | - "Camel-back" strips for retreading rubber tyres | 10 | Kg | |
| 4006 90 | - Other | | Kg | |
| 4006 90 10 | --- Parts and supplies used by the health and medical sector | 4 | | |
| 4006 90 90 | --- Other | 25 | | |

Export – Import Regulation Act

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 4007 00 00 | Vulcanised rubber thread and cord. | 15 | Kg | |
| 4008 | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. | | | |
| | - Of cellular rubber: | | | |
| 4008 11 | -- Plates, sheets and strip | | Kg | |
| 4008 11 10 | --- Floorcovering | 40 | | |
| 4008 11 90 | --- Other | 15 | | |
| 4008 19 00 | -- Other | 15 | Kg | |
| | - Of non-cellular rubber: | | | |
| 4008 21 | -- Plates, sheets and strip | | Kg | |
| 4008 21 10 | --- Floorcovering | 40 | | |
| 4008 21 90 | --- Other | 10 | | |
| 4008 29 00 | -- Other | 15 | Kg | |
| 4009 | 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 00 | -- Without fittings | 15 | Kg | |
| 4009 12 00 | -- With fittings | 15 | Kg | |
| | - Reinforced or otherwise combined only with metal: | | | |
| 4009 21 00 | -- Without fittings | 15 | Kg | |
| 4009 22 00 | -- With fittings | 15 | Kg | |
| | - Reinforced or otherwise combined only with textile materials: | | | |
| 4009 31 00 | -- Without fittings | 15 | Kg | |
| 4009 32 00 | -- With fittings | 15 | Kg | |
| | - Reinforced or otherwise combined with other materials: | | | |
| 4009 41 00 | -- Without fittings | 15 | Kg | |
| 4009 42 00 | -- With fittings | 15 | Kg | |
| 4010 | Conveyor or transmission belts or belting, of vulcanised rubber. | | | |
| | - Conveyor belts or belting: | | | |
| 4010 11 00 | -- Reinforced only with metal | 40 | Kg | |
| 4010 12 00 | -- Reinforced only with textile materials | 40 | Kg | |
| 4010 13 00 | -- Reinforced only with plastics | 40 | Kg | |
| 4010 19 00 | -- Other | 40 | Kg | |
| | - Transmission belts or belting: | | | |
| 4010 31 00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 40 | Kg | |
| 4010 32 00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 40 | Kg | |
| 4010 33 00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 40 | Kg | |
| 4010 34 00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 40 | Kg | |
| 4010 35 00 | -- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 40 | Kg | |
| 4010 36 00 | -- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 40 | Kg | |
| 4010 39 00 | -- Other | | | |
| 4010 39 10 | --- Texturizing aprons with 1-3.5 mm thickness and 22-200 mm with | 10 | Kg | |

Section VII – Chapter 40

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 4010 39 90 | Ring-shaped or open-shaped --- Other | 40 | Kg | |
| 4011 | New pneumatic tyres, of rubber. | | | |
| 4011 10 00 | - Of a kind used on motor cars (including station wagons and racing cars) | 65 | U | |
| 4011 20 00 | - Of a kind used on buses or lorries | 45 | U | |
| 4011 30 00 | - Of a kind used on aircraft | 4 | U | |
| 4011 40 00 | - Of a kind used on motorcycles | 65 | U | |
| 4011 50 00 | - Of a kind used on bicycles | 65 | U | |
| | - Other, having a "herring-bone" or similar tread: | | | |
| 4011 61 | -- Of a kind used on agricultural or forestry vehicles and machines | | U | |
| 4011 61 10 | --- Having similar domestic production | 45 | | |
| 4011 61 90 | --- Other | 10 | | |
| 4011 62 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm | | U | |
| 4011 62 10 | --- Having similar domestic production | 45 | | |
| 4011 62 90 | --- Other | 10 | | |
| 4011 63 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | | U | |
| 4011 63 10 | --- Having similar domestic production | 45 | | |
| 4011 63 90 | --- Other | 10 | | |
| 4011 69 | -- Other | | U | |
| 4011 69 10 | --- Having similar domestic production | 45 | | |
| 4011 69 90 | --- Other | 10 | | |
| | - Other: | | | |
| 4011 92 | -- Of a kind used on agricultural or forestry vehicles and machines | | U | |
| 4011 92 10 | --- Having similar domestic production | 45 | | |
| 4011 92 90 | --- Other | 10 | | |
| 4011 93 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | | U | |
| 4011 93 10 | --- Having similar domestic production | 45 | | |
| 4011 93 90 | --- Other | 10 | | |
| 4011 94 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | | U | |
| 4011 94 10 | --- Having similar domestic production | 45 | | |
| 4011 94 90 | --- Other | 10 | | |
| 4011 99 | -- Other | | U | |
| 4011 99 10 | --- Having similar domestic production | 45 | | |
| 4011 99 90 | --- Other | 10 | | |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. | | | |
| | - Retreaded tyres: | | | |
| 4012 11 00 | -- Of a kind used on motor cars (including station wagons and racing cars) | 65 | U | |
| 4012 12 00 | -- Of a kind used on buses or lorries | 65 | U | |
| 4012 13 00 | -- Of a kind used on aircraft | 4 | U | |
| 4012 19 00 | -- Other | 65 | U | |
| 4012 20 00 | - Used pneumatic tyres | 65 | U | |
| 4012 90 00 | - Other | 65 | Kg | |
| 4013 | Inner tubes, of rubber. | | | |
| 4013 10 00 | - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries | 45 | U | |
| 4013 20 00 | - Of a kind used on bicycles | 45 | U | |
| 4013 90 | - Other | | U | |
| 4013 90 10 | --- Used on aircraft | 4 | | |

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| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|---|-------------------------|-----|---------|
| 4013 90 20 | --- Inner tubes used on motorcycles | 45 | | |
| 4013 90 90 | --- Other | 45 | | |
| 4014 | Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber. | | | |
| 4014 10 00 | - Sheath contraceptives | 25 | Kg | |
| 4014 90 00 | - Other | 10 | Kg | |
| 4015 | 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 11 00 | -- Surgical | 35 | Kg | |
| 4015 19 | -- Other | | Kg | |
| 4015 19 10 | --- Household type | 65 | | |
| 4015 19 20 | --- Medical examination | 35 | | |
| 4015 19 30 | --- Workers and industrial | 65 | | |
| 4015 19 90 | --- Other | 65 | | |
| 4015 90 00 | - Other | 15 | Kg | |
| 4016 | Other articles of vulcanised rubber other than hard rubber. | | | |
| 4016 10 | - Of cellular rubber | | Kg | |
| 4016 10 10 | --- Parts and supplies used by health and medical sector | 20 | | |
| 4016 10 90 | --- Other | 40 | | |
| | - Other: | | | |
| 4016 91 00 | -- Floor coverings and mats | 40 | Kg | |
| 4016 92 00 | -- Erasers | 50 | Kg | |
| 4016 93 00 | -- Gaskets, washers and other seals | 40 | Kg | |
| 4016 94 00 | -- Boat or dock fenders, whether or not inflatable | 50 | Kg | |
| 4016 95 00 | -- Other inflatable articles | 50 | Kg | |
| 4016 99 | -- Other | | Kg | |
| 4016 99 10 | --- Aprons used in the textile industry (of a width of 25 cm or more) | 10 | | |
| 4016 99 20 | --- Bladder supplies used by the health and medical sector | 4 | | |
| 4016 99 30 | --- Parts and supplies used by the health and medical sector | 20 | | |
| 4016 99 40 | --- Envelopes and bladders (tubes used in ovens) | 4 | | |
| 4016 99 50 | --- Texturizing cots with 18-51mm internal diameter and 28-90mm external diameter with or without aluminum ring. | 10 | | |
| 4016 99 60 | --- Lead rubber bearings. | 4 | | |
| 4016 99 90 | --- Other | 40 | | |
| 4017 00 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber. | | | |
| 4017 00 10 | --- Vulcanised ebonite in the form of masses, slabs, sheets or strips, rods, profiles or tubes, waste, dust and parings | 15 | Kg | |
| 4017 00 90 | --- Other | 40 | | |

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 41); 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 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.

Explanatory remarks to chapter 41

The importation of hides, skins and leather of religiously banned animals as well as those of religiously allowed animals but slaughtered according to non-Islamic rites is prohibited.

Export – Import Regulation Act

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|---|-------------------------|-----|---------|
| 4101 | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split. | | | |
| 4101 20 00 | - Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 1kg when fresh , wet-salted or otherwise preserved | 4 | Kg | |
| 4101 50 00 | - Whole hides and skins, of a weight exceeding 16 kg | 4 | Kg | |
| 4101 90 00 | - Other, including butts, bends and bellies | 4 | Kg | |
| 4102 | Raw skins of sheep or Lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter. | | | |
| 4102 10 00 | - With wool on | 4 | Kg | |
| | - Without wool on: | 4 | Kg | |
| 4102 21 00 | -- Pickled | 4 | Kg | |
| 4102 29 00 | -- Other | | | |
| 4103 | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter. | | | |
| 4103 10 00 | - Of goats or kids | 4 | Kg | |
| 4103 20 00 | - Of reptiles | 4 | Kg | |
| 4103 30 00 | - Of swine | 90 | Kg | |
| 4103 90 00 | - Other | 4 | Kg | |
| 4104 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared. | | | |
| | - In the wet state (including wet-blue): | | | |
| 4104 11 00 | -- Full grains, unsplit; grain splits | 4 | Kg | |
| 4104 19 00 | -- Other | 4 | Kg | |
| | - In the dry state (crust): | | | |
| 4104 41 00 | -- Full grains, unsplit; grain splits | 10 | Kg | |
| 4104 49 00 | -- Other | 10 | Kg | |
| 4105 | Tanned or crust skins of sheep or Lambs, without wool on, whether or not split, but not further prepared. | | | |
| 4105 10 00 | - In the wet state (including wet-blue) | 10 | Kg | |
| 4105 30 00 | - In the dry state (crust) | 10 | Kg | |
| 4106 | 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 00 | -- In the wet state (including wet-blue) | 10 | Kg | |
| 4106 22 00 | -- In the dry state (crust) | 10 | Kg | |
| | - Of swine: | | | |
| 4106 31 00 | -- In the wet state (including wet-blue) | 90 | Kg | |
| 4106 32 00 | -- In the dry state (crust) | 90 | Kg | |
| 4106 40 00 | - Of reptiles | 65 | Kg | |
| | - Other: | | | |
| 4106 91 00 | -- In the wet state (including wet-blue) | 65 | Kg | |
| 4106 92 00 | -- In the dry state (crust) | 65 | Kg | |

Section VIII – Chapter 41

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 4107 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14. | | | |
| | - Whole hides and skins: | | | |
| 4107 11 00 | -- Full grains, unsplit | 55 | Kg | |
| 4107 12 00 | -- Grain splits | 55 | Kg | |
| 4107 19 00 | -- Other | 55 | Kg | |
| | - Other, including sides: | | | |
| 4107 91 00 | -- Full grains, unsplit | 55 | Kg | |
| 4107 92 00 | -- Grain Splits | 55 | Kg | |
| 4107 99 00 | -- Other | 70 | Kg | |
| [4108] | | | | |
| [4109] | | | | |
| [4110] | | | | |
| [4111] | | | | |
| 4112 00 00 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or Lamb, without wool on, whether or not split, other than leather of heading 41.14 | 65 | Kg | |
| 4113 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14. | | | |
| 4113 10 00 | - Of goats or kids | 65 | Kg | |
| 4113 20 00 | - Of swine | 90 | Kg | |
| 4113 30 00 | - Of reptiles | 30 | Kg | |
| 4113 90 00 | - Other | 30 | Kg | |
| 414 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather. | | | |
| 4114 10 00 | - Chamois (including combination chamois) leather | 65 | Kg | |
| 4114 20 00 | - Patent leather and patent laminated leather; metallised leather | 65 | Kg | |
| 4115 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour. | | | |
| 4115 10 00 | - Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | 65 | Kg | |
| 4115 20 00 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 65 | 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. 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);
 - (i) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 for example, furniture, lamps 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
2. (A) In addition to the provisions of Note 1 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
3. 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).

Explanatory remarks to chapter 42

The importation of articles made of hides, skins and leather of religiously banned animals as well as those of religiously allowed animals but slaughtered according to non-Islamic rites is prohibited.

Section VIII – Chapter 42

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 4201 00 00 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. | 45 | Kg | |
| 4202 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. | | | |
| | - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: | | | |
| 4202 11 00 | -- With outer surface of leather, of composition leather or of patent leather | 90 | U | |
| 4202 12 00 | -- With outer surface of plastics or of textile materials | 90 | U | |
| 4202 19 00 | -- Other | 90 | U | |
| | - Handbags, whether or not with shoulder strap, including those without handle: | | | |
| 4202 21 00 | -- With outer surface of leather, of composition leather or of patent leather | 90 | U | |
| 4202 22 00 | -- With outer surface of plastic sheeting or of textile materials | 90 | U | |
| 4202 29 00 | -- Other | 90 | U | |
| | - Articles of a kind normally carried in the pocket or in the handbag: | | | |
| 4202 31 00 | -- With outer surface of leather, of composition leather or of patent leather | 90 | Kg | |
| 4202 32 00 | -- With outer surface of plastic sheeting or of textile materials | 90 | Kg | |
| 4202 39 00 | -- Other | 90 | Kg | |
| | - Other: | | | |
| 4202 91 00 | -- With outer surface of leather, of composition leather or of patent leather | 90 | Kg | |
| 4202 92 00 | -- With outer surface of plastic sheeting or of textile materials | 90 | Kg | |
| 4202 99 00 | -- Other | 90 | Kg | |
| 4203 | Articles of apparel and clothing accessories, of leather or of composition leather. | | | |
| 4203 10 00 | - Articles of apparel | 90 | Kg | |
| | - Gloves, mittens and mitts: | | | |
| 4203 21 00 | -- Specially designed for use in sports | 30 | Kg | |
| 4203 29 00 | -- Other | 65 | Kg | |
| 4203 30 00 | - Belts and bandoliers | 65 | Kg | |
| 4203 40 00 | - Other clothing accessories | 65 | Kg | |
| 4204 00 00 | Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses. | 20 | Kg | |
| 4205 00 00 | Other articles of leather or of composition leather. | | Kg | |
| 4205 00 10 | ---- Tefillin (the phylacteries worn by the Jewish citizens) and Mezuzah | 4 | | |
| 4205 00 90 | ---- Other | 90 | | |
| 4206 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons. | | | |
| 4206 10 | - Catgut | 10 | Kg | |
| 4206 90 | - Other | 40 | 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).

Explanatory remarks to chapter 43

1. The importation and exportation of hides or skins of wild animals covered in this chapter are subject to the approval of the Environment Protection Organization.
2. The importation of hides or skins of religiously banned animals and articles made thereof as well as those of religiously allowed animals but slaughtered according to non-Islamic rites is prohibited.

Section VIII – Chapter 43

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|---|-------------------------|-----|---------|
| 4301 | 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 00 | - Of mink, whole, with or without head, tail or paws | 40 | Kg | |
| 4301 30 00 | - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 40 | Kg | |
| 4301 60 00 | - Of fox, whole, with or without head, tail or paws | 40 | Kg | |
| 4301 70 00 | - Of seal, whole, with or without head, tail or paws | 90 | Kg | |
| 4301 80 00 | - Other furskins, whole, with or without head, tail or paws | 40 | Kg | |
| 4301 90 00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 40 | Kg | |
| 4302 | Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03. | | | |
| | - Whole skins, with or without head, tail or paws, not assembled: | | | |
| 4302 11 00 | -- Of mink | 40 | Kg | |
| 4302 13 00 | -- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb | 40 | Kg | |
| 4302 19 00 | -- Other | 40 | Kg | |
| 4302 20 00 | - Heads, tails, paws and other pieces or cuttings, not assembled | 40 | Kg | |
| 4302 30 00 | - Whole skins and pieces or cuttings thereof, assembled | 40 | Kg | |
| 4303 | Articles of apparel, clothing accessories and other articles of fur skin. | | | |
| 4303 10 00 | - Articles of apparel and clothing accessories | 90 | Kg | |
| 4303 90 00 | - Other | 65 | Kg | |
| 4304 00 00 | Artificial fur and articles thereof. | 65 | 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);
 - (i) Goods of heading 68.08;
 - (j) Imitation jewellery of heading 71.17;
 - (k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (m) Parts of firearms (heading 93.05);
 - (n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (o) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (q) 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 Note.

1. For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saqui- Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Export – Import Regulation Act

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|--|--|----------------------------------|----------------|----------------|
| 4401 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. | | | |
| 4401 10 00 | - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 4 | Kg | |
| | - Wood in chips or particles: | | | |
| 4401 21 00 | -- Coniferous | 4 | Kg | |
| 4401 22 00 | -- Non-coniferous | 4 | Kg | |
| 4401 30 00 | - Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms | 4 | Kg | |
| 4402 00 00 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated. | 4 | Kg | |
| 4403 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. | | | |
| 4403 10 00 | - Treated with paint, stains, creosote or other preservatives | 4 | m ³ | |
| 4403 20 00 | - Other, coniferous | 4 | m ³ | |
| | - Other, of tropical wood specified in Subheading Note 1 to this Chapter: | | | |
| 4403 41 00 | - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 4 | m ³ | |
| 4403 49 00 | -- Other | 4 | m ³ | |
| | - Other: | | | |
| 4403 91 00 | -- Of oak (Quercus spp.) | 4 | m ³ | |
| 4403 92 00 | -- Of beech (Fagus spp.) | 4 | m ³ | |
| 4403 99 00 | -- Other | 4 | m ³ | |
| 4404 | Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like. | | | |
| 4404 10 00 | - Coniferous | 4 | Kg | |
| 4404 20 00 | - Non-coniferous | 4 | Kg | |
| 4405 00 00 | Wood wool; wood flour. | 4 | Kg | |
| 4406 | Railway or tramway sleepers (cross-ties) of wood. | | | |
| 4406 10 00 | - Not impregnated | 4 | m ³ | |
| 4406 90 00 | - Other | 4 | m ³ | |
| 4407 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm. | | | |
| 4407 10 00 | - Coniferous | 4 | m ³ | |
| | - Of tropical wood specified in Subheading Note 1 to this Chapter: | | | |
| 4407 24 00 | - Virola, Mahogany (Swietenia spp.), Imbuia and Balsa | 4 | m ³ | |
| 4407 25 00 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | 4 | m ³ | |
| 4407 26 00 | - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 4 | m ³ | |
| 4407 29 00 | -- Other | 4 | m ³ | |
| | - Other: | | | |
| 4407 91 00 | -- Of oak (Quercus spp.) | 4 | m ³ | |
| 4407 92 00 | -- Of beech (Fagus spp.) | 4 | m ³ | |
| 4407 99 00 | -- Other | 4 | m ³ | |
| 4408 | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other 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 00 | - Coniferous | 4 | Kg | |
| | - Of tropical wood specified in Subheading Note 1 to this Chapter: | | | |

Section IX – Chapter 44

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|---|-------------------------|----------------|---------|
| 4408 31 00 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | 4 | Kg | |
| 4408 39 00 | -- Other | 4 | Kg | |
| 4408 90 00 | - Other | 4 | Kg | |
| 4409 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. | | | |
| 4409 10 00 | - Coniferous | 15 | Kg | |
| 4409 20 00 | - Non-coniferous | 15 | Kg | |
| 4410 | Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. | | | |
| | - Oriented strand board and waferboard, of wood: | | | |
| 4410 21 00 | -- Unworked or not further worked than sanded | 20 | Kg | |
| 4410 29 00 | -- Other | 30 | Kg | |
| | - Other, of wood : | | | |
| 4410 31 00 | -- Unworked or not further worked than sanded | 20 | Kg | |
| 4410 32 00 | -- Surface-covered with melamine-impregnated paper | 30 | Kg | |
| 4410 33 00 | -- Surface-covered with decorative laminates of plastics | 30 | Kg | |
| 4410 39 00 | -- Other | 30 | Kg | |
| 4410 90 00 | - Other | 30 | Kg | |
| 4411 | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. | | | |
| | - Fibreboard of a density exceeding 0.8 g/cm ³ : | | | |
| 4411 11 00 | - Not mechanically worked or surface covered | 30 | Kg | |
| 4411 19 00 | -- Other | 30 | Kg | |
| | - Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ : | | | |
| 4411 21 | -- Not mechanically worked or surface covered | | | |
| 4411 21 10 | ---- Fibreboard of a thickness not exceeding 6 mm | 30 | Kg | |
| 4411 21 90 | ---- Other | 20 | Kg | |
| 4411 29 00 | -- Other | 30 | Kg | |
| | -- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ : | | | |
| 4411 31 00 | -- Not mechanically worked or surface covered | 30 | Kg | |
| 4411 39 00 | -- Other | 30 | Kg | |
| | - Other: | | | |
| 4411 91 00 | -- Not mechanically worked or surface covered | 30 | Kg | |
| 4411 99 00 | -- Other | 30 | Kg | |
| 4412 | Plywood, veneered panels and similar laminated wood. | | | |
| | - Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: | | | |
| 4412 13 00 | -- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter | 40 | m ³ | |
| 4412 14 00 | -- Other, with at least one outer ply of non-coniferous wood | 40 | m ³ | |
| 4412 19 00 | -- Other | 40 | m ³ | |
| | - Other, with at least one outer ply of non-coniferous wood: | | | |
| 4412 22 00 | -- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter | 20 | m ³ | |
| 4412 23 00 | -- Other, containing at least one layer of particle board | 20 | m ³ | |
| 4412 29 00 | -- Other | 20 | m ³ | |
| | - Other: | | | |
| 4412 92 00 | -- With at least one ply of tropical wood specified in Subheading Note 1 to | 20 | Kg | |

Export – Import Regulation Act

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| | this Chapter | | | |
| 4412 93 00 | -- Other, containing at least one layer of particle board | 30 | Kg | |
| 4412 99 00 | -- Other | 20 | Kg | |
| 4413 00 00 | Densified wood, in blocks, plates, strips or profile shapes. | 20 | Kg | |
| 4414 00 00 | Wooden frames for paintings, photographs, mirrors or similar objects. | 45 | Kg | |
| 4415 | Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood. | | | |
| 4415 10 00 | - Cases, boxes, crates, drums and similar packings; cable-drums | 45 | U | |
| 4415 20 00 | - Pallets, box pallets and other load boards; pallet collars | 45 | U | |
| 4416 00 00 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | 45 | Kg | |
| 4417 00 00 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. | 20 | Kg | |
| 4418 | Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes. | | | |
| 4418 10 00 | - Windows, French-windows and their frames | 45 | Kg | |
| 4418 20 00 | - Doors and their frames and thresholds | 45 | Kg | |
| 4418 30 00 | - Parquet panels | 45 | Kg | |
| 4418 40 00 | - Shuttering for concrete constructional work | 55 | Kg | |
| 4418 50 00 | - Shingles and shakes | 45 | Kg | |
| 4418 90 00 | - Other | 55 | Kg | |
| 4419 00 00 | Tableware and kitchenware, of wood. | 55 | Kg | |
| 4420 | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. | | | |
| 4420 10 00 | - Statuettes and other ornaments, of wood | 40 | Kg | |
| 4420 90 00 | - Other | 50 | Kg | |
| 4421 | Other articles of wood. | | | |
| 4421 10 00 | - Clothes hangers | 50 | Kg | |
| 4421 90 | - Other | | Kg | |
| 4421 90 10 | --- Match sticks | 4 | | |
| 4421 90 90 | --- Other | 40 | | |

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).

Export – Import Regulation Act

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 4501 | Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. | | | |
| 4501 10 00 | – Natural cork, raw or simply prepared | 4 | Kg | |
| 4501 90 00 | – Other | 4 | Kg | |
| 4502 00 00 | Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | | | |
| 4503 | Articles of natural cork. | | | |
| 4503 10 00 | – Corks and stoppers | 4 | Kg | |
| 4503 90 00 | – Other | 10 | Kg | |
| 4504 | Agglomerated cork (with or without a binding substance) and articles of agglomerated cork. | | | |
| 4504 10 00 | – Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | 4 | Kg | |
| 4504 90 00 | – Other | 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, 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, lamps 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.

Export – Import Regulation Act

| Heading, Subheading No. | Description | Impot Duties (%) | SUQ | Remarks |
|-------------------------------|--|------------------------|-----|---------|
| 4601 | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). | | | |
| 4601 20 00 | – Mats, matting and screens of vegetable materials | 50 | Kg | |
| | – Other: | | | |
| 4601 91 00 | -- Of vegetable materials | 50 | Kg | |
| 4601 99 00 | -- Other | 50 | Kg | |
| 4602 | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah. | | | |
| 4602 10 00 | – Of vegetable materials | 50 | Kg | |
| 4602 90 00 | – Other | 50 | 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.

Export – Import Regulation Act

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|--|--|----------------------------------|------------|----------------|
| 4701 00 00 | Mechanical wood pulp. | 4 | Kg | |
| 4702 00 00 | Chemical wood pulp, dissolving grades. | 4 | Kg | |
| 4703 | Chemical wood pulp, soda or sulphate, other than dissolving grades. | | | |
| | - Unbleached: | | | |
| 4703 11 00 | -- Coniferous | 4 | Kg | |
| 4703 19 00 | -- Non-coniferous | 4 | Kg | |
| | - Semi-bleached or bleached: | | | |
| 4703 21 00 | -- Coniferous | 4 | Kg | |
| 4703 29 00 | -- Non-coniferous | 4 | Kg | |
| 4704 | Chemical wood pulp, sulphite, other than dissolving grades. | | | |
| | - Unbleached: | | | |
| 4704 11 00 | -- Coniferous | 4 | Kg | |
| 4704 19 00 | -- Non-coniferous | 4 | Kg | |
| | - Semi-bleached or bleached: | | | |
| 4704 21 00 | -- Coniferous | 4 | Kg | |
| 4704 29 00 | -- Non-coniferous | 4 | Kg | |
| 4705 00 00 | Wood pulp obtained by a combination of mechanical and chemical pulping processes. | 4 | Kg | |
| 4706 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. | | | |
| 4706 10 00 | - Cotton linters pulp | 15 | Kg | |
| 4706 20 00 | - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | 4 | Kg | |
| | - Other: | | | |
| 4706 91 00 | -- Mechanical | 4 | Kg | |
| 4706 92 00 | -- Chemical | 4 | Kg | |
| 4706 93 00 | -- Semi-chemical | 4 | Kg | |
| 4707 | Recovered (waste and scrap) paper or paperboard. | | | |
| 4707 10 00 | - Unbleached kraft paper or paperboard or corrugated paper or paperboard | 4 | Kg | |
| 4707 20 00 | - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 4 | Kg | |
| 4707 30 00 | - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | 4 | Kg | |
| 4707 90 00 | - Other, including unsorted waste and scrap | 4 | 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) ;
 - (i) Articles of Chapter 46 (manufactures of plaiting material);
 - (j) Paper yarn or textile articles of paper yarn (Section XI);
 - (k) Articles of Chapter 64 or Chapter 65
 - (l) 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);
 - (m) Metal foil backed with paper or paperboard (Section XV);
 - (n) Articles of heading 92.09; or
 - (o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
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 65% 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.
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:

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 80g /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 2.5kPa ·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 2.5kPa ·m²/g.
- For paper or paperboard weighing more than 150g /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 48.01 and 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 36cm ; or
 - (b) in rectangular (including square) sheets with one side exceeding 36cm 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 45cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.15

- 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 incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

- For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115g /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/m² | Minimum Mullen bursting strength KPa |
|-----------------------------------|---|
| 115 | 393 |
| 125 | 417 |
| 200 | 637 |
| 300 | 824 |
| 400 | 961 |

- 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 60g /m² but not more than 115g /m² and meeting one of the following sets of specifications:
 - 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.
 - Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

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

- 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 semi-chemical pulping process, and having a CMT 30(Corrugated Medium Test with 30minutes of conditioning) crush resistance exceeding 1.8newtons /g/m² at 50% relative humidity,at 23°C.
- Subheading 4805.12 covers paper , in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130g /m² or more, and having a CMT 30(Corrugated Medium Test with 30minutes of conditioning) crush resistance exceeding 1.4newtons /g/m² at 50% relative humidity,at 23°C.
- 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.
- 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 1.4kPa ·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 $72\text{g} / \text{m}^2$, with a coating weight not exceeding $15\text{g} / \text{m}^2$ per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Explanatory remarks to chapter 48

The importation of paper bearing official governmental mark in the form of "watermark" is subject to the approval of the Ministry of Economic Affairs and Finance.

Section X – Chapter 48

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|---|-------------------------|-----|---------|
| 4801 00 00 | Newsprint, in rolls or sheets. | 4 | Kg | |
| 4802 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard. | | | |
| 4802 10 00 | - Hand-made paper and paperboard | 4 | Kg | |
| 4802 20 00 | - Paper and paperboard of a kind used as a base for photo- sensitive, heat-sensitive or electro-sensitive paper or paperboard | 4 | Kg | |
| 4802 30 00 | - Carbonising base paper | 4 | Kg | |
| 4802 40 00 | - Wallpaper base | 4 | 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 00 | -- Weighing less than 40 g/m ² | 4 | Kg | |
| 4802 55 00 | -- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls | 4 | Kg | |
| 4802 56 00 | -- 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 | 25 | Kg | |
| 4802 57 00 | -- Other, weighing 40 g/m ² or more but not more than 150 g/m ² | 4 | Kg | |
| 4802 58 00 | -- Weighing more than 150 g/m ² | 4 | 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 00 | -- In rolls | 4 | Kg | |
| 4802 62 00 | -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | 4 | Kg | |
| 4802 69 00 | -- Other | 4 | Kg | |
| 4803 | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets. | | Kg | |
| 4803 00 10 | ---- Paper in the form of sheet used for manufacturing of facial tissue, toilet paper and other household purposes | 45 | | |
| 4803 00 90 | ---- Other | 15 | | |
| 484 | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03. | | | |
| | - Kraftliner: | | | |
| 4804 11 00 | -- Unbleached | 4 | Kg | |
| 4804 19 00 | -- Other | 4 | Kg | |
| | - Sack kraft paper: | | | |
| 4804 21 00 | -- Unbleached | 4 | Kg | |
| 4804 29 00 | -- Other | 4 | Kg | |
| | - Other kraft paper and paperboard weighing 150 g/m ² or less: | | | |
| 4804 31 | -- Unbleached | | Kg | |
| 4804 31 10 | ---- Kraft paper (Abrasive Base Kraft paper) in rolls, not exceeding 94 cm in width | 4 | | |
| 4804 31 90 | ---- Other | 20 | | |
| 4804 39 00 | -- Other | 20 | Kg | |
| | - Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² : | | | |

Export – Import Regulation Act

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 4804 41 | -- Unbleached | | Kg | |
| 4804 41 10 | ---- Kraft paper (Abrasive Base Kraft paper) in rolls, not exceeding 94 cm in width | 4 | | |
| 4804 41 90 | ---- Other | 20 | | |
| 4804 42 00 | - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process | 10 | Kg | |
| 4804 49 00 | -- Other | 20 | Kg | |
| | - Other kraft paper and paperboard weighing 225 g/m ² or more: | | | |
| 4804 51 00 | -- Unbleached | 10 | Kg | |
| 4804 52 00 | -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process | 10 | Kg | |
| 4804 59 00 | -- Other | 10 | Kg | |
| 4805 | 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 00 | -- Semi-chemical fluting paper | 10 | Kg | |
| 4805 12 | -- Straw fluting paper | | Kg | |
| 4805 12 10 | ---- Paper manufactured of a minimum of 50% VIRIGIN PULP | 10 | | |
| 4805 12 90 | ---- Other | 20 | | |
| 4805 19 | -- Other | | Kg | |
| 4805 19 10 | ---- Paper manufactured of a minimum of 20% VIRIGIN PULP | 10 | | |
| 4805 19 90 | ---- Other | 20 | | |
| | - Testliner (recycled liner board): | | | |
| 4805 24 | -- Weighing 150 g/m ² or less | | Kg | |
| 4805 24 10 | ---- Paper manufactured of a minimum of 20% VIRIGIN PULP | 4 | | |
| 4805 24 90 | ---- Other | 20 | | |
| 4805 25 | -- Weighing more than 150 g/m ² | | Kg | |
| 4805 25 10 | ---- Paper manufactured of a minimum of %50 VIRIGIN PULP | 4 | | |
| 4805 25 90 | ---- Other | 20 | | |
| 4805 30 00 | - Sulphite wrapping paper | 4 | Kg | |
| 4805 40 00 | - Filter paper and paperboard | 4 | Kg | |
| 4805 50 00 | - Felt paper and paperboard | 4 | Kg | |
| | - Other: | | | |
| 4805 91 | -- Weighing 150 g/m ² or less | | Kg | |
| 4805 91 10 | ---- Paper manufactured of minimum of 20% VIRIGIN PULP | 10 | | |
| 4805 91 90 | ---- Other | 20 | | |
| 4805 92 | -- Weighing more than 150 g/m ² but less than 225 g/m ² | | Kg | |
| 4805 92 10 | ---- Paper manufactured of a minimum of 20% VIRIGIN PULP | 10 | | |
| 4805 92 90 | ---- Other | 20 | | |
| 4805 93 | -- Weighing 225 g/m ² or more | | Kg | |
| 4805 93 10 | ---- Paper manufactured of a minimum of 20% VIRIGIN PLUP | 10 | | |
| 4805 93 90 | ---- Other | 20 | | |
| 4806 | Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets. | | | |
| 4806 10 00 | - Vegetable parchment | 10 | Kg | |
| 4806 20 00 | - Greaseproof papers | 10 | Kg | |
| 4806 30 00 | - Tracing papers | 10 | Kg | |
| 4806 40 00 | - Glassine and other glazed transparent or translucent papers | 10 | Kg | |
| 4807 00 00 | Composite paper and paperboard (made by sticking flat layers of | 10 | Kg | |

Section X – Chapter 48

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 4808 | paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. 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 00 | - Corrugated paper and paperboard, whether or not perforated | 10 | Kg | |
| 4808 20 00 | - Sack kraft paper, creped or crinkled, whether or not embossed or perforated | 10 | Kg | |
| 4808 30 00 | - Other kraft paper, creped or crinkled, whether or not embossed or perforated | 10 | Kg | |
| 4808 90 00 | - Other | 10 | Kg | |
| 4809 | Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets. | | | |
| 4809 10 00 | - Carbon or similar copying papers | 25 | Kg | |
| 4809 20 00 | - Self-copy paper | 25 | Kg | |
| 4809 90 | - Other | | Kg | |
| 4809 90 10 | --- Stencil base paper (unfinished) | 4 | | |
| 4809 90 90 | --- Other | 30 | | |
| 4810 | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. - 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 00 | -- In rolls | 15 | Kg | |
| 4810 14 00 | -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | 15 | Kg | |
| 4810 19 00 | -- Other | 15 | 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: | | | |
| 4810 22 00 | -- Light-weight coated paper | 10 | Kg | |
| 4810 29 00 | -- Other | 10 | Kg | |
| | - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: | | | |
| 4810 31 00 | -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less | 10 | Kg | |
| 4810 32 00 | - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² | 10 | Kg | |
| 4810 39 00 | -- Other | 10 | Kg | |
| | - Other paper and paperboard: | | | |
| 4810 92 00 | -- Multi-ply | 4 | Kg | |
| 4810 99 00 | -- Other | 4 | Kg | |
| 4811 | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10. | | | |

Export – Import Regulation Act

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 4811 10 00 | - Tarred, bituminised or asphalted paper and paperboard | 4 | Kg | |
| | - Gummed or adhesive paper and paperboard: | | | |
| 4811 41 00 | -- Self-adhesive | 40 | Kg | |
| 4811 49 00 | -- Other | 40 | Kg | |
| | - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): | | | |
| 4811 51 00 | -- Bleached, weighing more than 150 g/m ² | 4 | Kg | |
| 4811 59 00 | -- Other | 4 | Kg | |
| 4811 60 00 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | 4 | Kg | |
| 4811 90 00 | - Other paper, paperboard, cellulose wadding and webs of cellulose fibres | 4 | Kg | |
| 4812 00 00 | Filter blocks, slabs and plates, of paper pulp. | 4 | Kg | |
| 4813 | Cigarette paper, whether or not cut to size or in the form of booklets or tubes. | | | |
| 4813 10 00 | - In the form of booklets or tubes | 10 | Kg | |
| 4813 20 00 | - In rolls of a width not exceeding 5 cm | 10 | Kg | |
| 4813 90 00 | - Other | 10 | Kg | |
| 4814 | Wallpaper and similar wall coverings; window transparencies of paper. | | | |
| 4814 10 00 | - "Ingrain" paper | 40 | Kg | |
| 4814 20 00 | - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, With a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 40 | Kg | |
| 4814 30 00 | - Wallpaper 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 | 40 | Kg | |
| 4814 90 00 | - Other | 40 | Kg | |
| 4815 00 00 | Floor coverings on a base of paper or of paperboard, whether or not cut to Size. | 40 | Kg | |
| 4816 | 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 10 00 | - Carbon or similar copying papers | 30 | Kg | |
| 4816 20 00 | - Self-copy paper | 30 | Kg | |
| 4816 30 00 | - Duplicator stencils | 15 | Kg | |
| 4816 90 00 | - Other | 15 | Kg | |
| 4817 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. | | | |
| 4817 10 00 | - Envelopes | 40 | Kg | |
| 4817 20 00 | - Letter cards, plain postcards and correspondence cards | 40 | Kg | |
| 4817 30 00 | - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 40 | Kg | |
| 4818 | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36cm , or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, 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. | | | |

Section X – Chapter 48

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|--|--|----------------------------------|------------|----------------|
| 4818 10 00 | - Toilet paper | 55 | Kg | |
| 4818 20 00 | - Handkerchiefs, cleansing or facial tissues and towels | 55 | Kg | |
| 4818 30 00 | - Tablecloths and serviettes | 55 | Kg | |
| 4818 40 | - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles | | Kg | |
| 4818 40 10 | --- Complete adult napkin each pad weighing 90 gram or more | 4 | | |
| 4818 40 90 | --- Other | 45 | | |
| 4818 50 00 | - Articles of apparel and clothing accessories | 55 | Kg | |
| 4818 90 | - Other | | Kg | |
| 4818 90 10 | --- Paper carrier-tissue for using in production units | 15 | | |
| 4818 90 90 | --- Other | 45 | | |
| 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like. | | | |
| 4819 10 00 | - Cartons, boxes and cases, of corrugated paper or paperboard | 25 | Kg | |
| 4819 20 | - Folding cartons, boxes and cases, of non-corrugated paper or paperboard | | Kg | |
| 4819 20 10 | --- Bag and carton of a kind used for packaging dairy products, imported by dairy processing factories | 4 | | |
| 4819 20 90 | --- Other | 30 | Kg | |
| 4819 30 00 | - Sacks and bags, having a base of a width of 40 cm or more | 20 | Kg | |
| 4819 40 00 | - Other sacks and bags, including cones | 20 | Kg | |
| 4819 50 00 | - Other packing containers, including record sleeves | 20 | Kg | |
| 4819 60 00 | - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 20 | Kg | |
| 4820 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard. | | | |
| 4820 10 00 | - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 45 | Kg | |
| 4820 20 00 | - Exercise books | 55 | Kg | |
| 4820 30 00 | - Binders (other than book covers), folders and file covers | 55 | Kg | |
| 4820 40 00 | - Manifold business forms and interleaved carbon sets | 45 | Kg | |
| 4820 50 00 | - Albums for samples or for collections | 45 | Kg | |
| 4820 90 00 | - Other | 55 | Kg | |
| 4821 | Paper or paperboard labels of all kinds, whether or not printed. | | | |
| 4821 10 00 | - Printed | 45 | Kg | |
| 4821 90 00 | - Other | 55 | Kg | |
| 4822 | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened). | | | |
| 4822 10 00 | - Of a kind used for winding textile yarn | 15 | Kg | |
| 4822 90 00 | - Other | 15 | Kg | |
| 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. | | | |
| | - Gummed or adhesive paper, in strips or rolls: | | | |
| 4823 12 00 | -- Self-adhesive | 40 | Kg | |
| 4823 19 00 | -- Other | 40 | Kg | |
| 4823 20 00 | - Filter paper and paperboard | 4 | Kg | |

Export – Import Regulation Act

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|--|--|----------------------------------|------------|----------------|
| 4823 40 00 | - Rolls, sheets and dials, printed for self-recording apparatus | 15 | Kg | |
| 4823 60 00 | - Trays, dishes, plates, cups and the like, of paper or paperboard | 35 | Kg | |
| 4823 70 00 | - Moulded or pressed articles of paper pulp | 15 | Kg | |
| 4823 90 00 | - 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, stamp-postmarks, 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 49.0, whether or not containing advertising material .
4. Heading 49.0 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 49.0 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.

Explanatory remarks to chapter 49

1. Entry (except for scientific books and publications which are solely subject to the approval of the Ministry of Science, Research and Technology) requires the permission of the Ministry of Culture and Islamic Guidance.
2. Customs clearance of all books, publications and printed matters are subject, without any exception, to the consent of the Ministry of Culture and Islamic Guidance.
3. The exportation of the goods covered by this chapter which are freely supplied within the country, shall not require further specific licensing. However, for the exportation of items which are not allowed for internal supply, relevant license should be obtained from the Ministry of Culture and Islamic Guidance.
4. The entry of banknotes and current and new cheques is subject to the approval of the Central Bank of the I.R. of Iran.
5. If imported for the government, the entry of unused stamps is allowed, but otherwise prohibited .
6. The term "new banknotes and unused stamps" is defined as those which are newly printed but not yet released for circulation by the Treasury or the issuing bank. The importation of national or foreign currency banknotes shall be subject to the respective regulations.

Export – Import Regulation Act

| Heading, Subheading No. | Description | Impot Duties (%) | SUB | Remarks |
|--|--|---------------------------------|------------|----------------|
| 4901 | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. | | | |
| 4901 10 00 | - In single sheets, whether or not folded | 4 | Kg | |
| | - Other: | | | |
| 4901 91 00 | -- Dictionaries and encyclopaedias, and serial instalments thereof | 4 | Kg | |
| 4901 99 00 | -- Other | 4 | Kg | |
| 4902 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. | | | |
| 4902 10 | - Appearing at least four times a week | | Kg | |
| 4902 10 10 | --- Advertisements and publications | 4 | | |
| 4902 10 90 | --- Other | 4 | | |
| 4902 90 | - Other | | Kg | |
| 4902 90 10 | --- Commercial catalogues and the like | 25 | | |
| 4902 90 20 | --- Medical catalogues and publications | 20 | | |
| 4902 90 30 | --- Scientific publications and magazines | 4 | | |
| 4902 90 40 | --- sets and gravures and painting & drawing products, and sets of illustrated sheets of no scientific and technical attribute | 25 | | |
| 4902 90 90 | --- Other | 4 | | |
| 4903 00 00 | Children's picture, drawing or colouring books. | 15 | Kg | |
| 4904 00 00 | Music, printed or in manuscript, whether or not bound or illustrated. | 15 | Kg | |
| 4905 | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed. | | | |
| 4905 10 00 | - Globes | 10 | Kg | |
| | - Other: | | | |
| 4905 91 00 | -- In book form | 10 | Kg | |
| 4905 99 00 | -- Other | 10 | Kg | |
| 4906 00 00 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing. | 10 | Kg | |
| 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; banknotes; cheque forms; stock, share or bond certificates and similar documents of title. | | Kg | |
| 4907 00 10 | --- Unused stamps imported by the Government. | 4 | | |
| 4907 00 20 | --- Unused stamps imported by the private sector | 15 | | |
| 4907 00 30 | --- Current and new banknotes | 4 | | |
| 4907 00 40 | --- Current and new travelers' cheques | 4 | | |
| 4907 00 90 | --- Other | 10 | | |
| 4908 | Transfers (decalcomanias). | | | |
| 4908 10 00 | - Transfers (decalcomanias), vitrifiable | 15 | Kg | |
| 4908 90 00 | - Other | 15 | Kg | |
| 4909 00 00 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 40 | Kg | |
| 4910 00 00 | Calendars of any kind, printed, including calendar blocks. | 50 | Kg | |
| 4911 | Other printed matter, including printed pictures and photographs. | | | |
| 4911 10 00 | - Trade advertising material, commercial catalogues and the like | 20 | Kg | |
| | - Other: | | | |

Section X – Chapter 49

| Heading, Subheading No. | Description | Impot Duties (%) | SUB | Remarks |
|--|--|---------------------------------|------------|----------------|
| 4911 91 00 | -- Pictures, designs and photographs | 20 | Kg | |
| 4911 99 | -- Other | | Kg | |
| 4911 99 10 | --- Instructional, scientific and three-dimensional geographic maps without topographical features | 15 | | |
| 4911 99 20 | --- Films made of printed polymeric material | 40 | | |
| 4911 99 30 | --- Tickets, bills of lading and airway bills required by foreign airline companies are subject to prior approval by Directorate -General for Civil Aviation | 4 | | |
| 4911 99 90 | --- Other | 20 | | |

