

## **Chapter 96**

### **Miscellaneous manufactured articles**

#### **Notes.**

1. This Chapter does not cover :
  - (a) Pencils for cosmetic or toilet uses (Chapter 33);
  - (b) Articles of Chapter 66 for example, parts of umbrellas or walking -sticks);
  - (c) Imitation jewellery (heading 71.17) ;
  - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
  - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
  - (g) Articles of Chapter 91 (for example, clock or watch cases) ;
  - (h) Musical instruments or parts or accessories thereof (Chapter 92) ;
  - (i) Articles of Chapter 93 (arms and parts thereof);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) Articles of Chapter 95 (toys, games, sports requisites) ; or
  - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression "vegetable or mineral carving material" means:
  - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
  - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

#### **Explanatory remarks to chapter 96**

The entry of all kinds of brushes made of pig and boar hair is prohibited.

**Section XX – Chapter 96**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>9601</b>	<b>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</b>			
9601 10 00	- Worked ivory and articles of ivory	45	Kg	
9601 90 00	- Other	60	Kg	
<b>9602 00 00</b>	<b>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of hardened gelatin.</b>			
9602 00 10	--- Blank drug capsules of gelatin	40	Kg	
9602 00 90	--- Other	20	Kg	
<b>9603</b>	<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</b>			
9603 10 00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	45	Kg	
9603 21 00	-- Tooth brushes, including dental-plate brushes	35	U	
9603 29 00	-- Other	35	U	
9603 30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics			
9603 30 10	---- Made of pig and boar hair	20	U	*
9603 30 90	---- Other	20	U	
9603 40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers			
9603 40 10	--- Made of pig and boar hair	25	U	*
9603 40 90	--- Other	35	U	
9603 50	- Other brushes constituting parts of machines, appliances or vehicles			
9603 50 10	---- Made of pig and boar hair	10	U	*
9603 50 90	---- Other	10	U	
9603 90	- Other			
9603 90 10	--- Made of pig and boar hair	40	U	*
9603 90 90	--- Other	25	U	
<b>9604 00 00</b>	<b>Hand sieves and hand riddles.</b>	35	U	
<b>9605 00 00</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	25	U	
<b>9606</b>	<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>			
9606 10 00	- Press-fasteners, snap-fasteners and press-studs and parts therefor - Buttons:	45	Kg	

\* Please see the explanatory remarks to this chapter.

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9606 21 00	-- Of plastics, not covered with textile material	40	Kg	
9606 22 00	-- Of base metal, not covered with textile material	45	Kg	
9606 29 00	-- Other	35	Kg	
9606 30 00	- Button moulds and other parts of buttons; button blanks	25	Kg	
<b>9607</b>	<b>Slide fasteners and parts thereof.</b>			
	- Slide fasteners:			
9607 11 00	-- Fitted with chain scoops of base metal	65	Kg	
9607 19 00	-- Other	65	Kg	
9607 20 00	- Parts	65	Kg	
<b>9608</b>	<b>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</b>			
9608 10	- Ball point pens			
9608 10 10	--- Roller point pen	55	U	
9608 10 20	--- Ballpoint pigment pen	15	U	
9608 20 00	- Felt tipped and other porous-tipped pens and markers	15	U	
	- Fountain pens, stylograph pens and other pens:			
9608 31 00	-- Indian ink drawing pens	10	U	
9608 39	-- Other			
9608 39 10	--- Roller ballpoint pen (with liquid ink)	15	U	
9608 39 90	--- Other	10	U	
9608 40 00	- Propelling or sliding pencils	15	U	
9608 50 00	- Sets of articles from two or more of the foregoing subheadings	15	U	
9608 60 00	- Refills for ball point pens, comprising the ball point and ink- reservoir	20	U	
	- Other:			
9608 91 00	-- Pen nibs and nib points	10	U	
9608 99 00	-- Other	10	Kg	
<b>9609</b>	<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>			
9609 10 00	- Pencils and crayons, with leads encased in a rigid sheath	55	Kg	*
9609 20 00	- Pencil leads, black or coloured	30	Kg	
9609 90 00	- Other	30	Kg	
<b>9610 00</b>	<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>			
9610 00 10	--- Electronic whiteboard with or without memory card connectable to computer or printer in working condition without using computer	4		
9610 00 90	--- Other	45		
<b>9611 00 00</b>	<b>Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.</b>			
		25	Kg	
<b>9612</b>	<b>Typewriter or similar ribbons, inked or otherwise prepared for</b>			

\* The ID on pencil is Rials. 22,275 per kilogram or 55% of the value whichever is greater.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	<b>giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.</b>			
9612 10 00	- Ribbons	10	U	
9612 20 00	- Ink-pads	10	U	
<b>9613</b>	<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>			
9613 10 00	- Pocket lighters, gas fuelled, non-refillable	30	U	
9613 20 00	- Pocket lighters, gas fuelled, refillable	30	U	
9613 80 00	- Other lighters	30	U	
9613 90 00	- Parts	15	U	
<b>9614</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>			
9614 20 00	- Pipes and pipe bowls	70	U	
9614 90 00	- Other	45	Kg	
<b>9615</b>	<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16 and parts thereof .</b>			
	- Combs, hair-slides and the like:			
9615 11 00	-- Of hard rubber or plastics	45	Kg	
9615 19 00	-- Other	45	Kg	
9615 90 00	- Other	45	Kg	
<b>9616</b>	<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>			
9616 10 00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	45	Kg	
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	60	Kg	
<b>9617 00 00</b>	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.</b>	40	Kg	
<b>9618 00 00</b>	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>	70	Kg	

## **Section XXI**

### **WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

#### **Chapter 97**

##### **Works of art, collectors' pieces and antiques**

###### **Notes.**

1. This Chapter does not cover :
  - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07
  - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
  - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 97.02 the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass -produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.  
(b) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

###### **Explanatory notes to chapter 97**

1. In accordance with the legal enactment No 64.16da ted 10.08.1979 (20.05.1358) approved by the Islamic Revolution Council, the law exempting the importation and exportation of antiques and original cultural and artistic pieces enacted on the 12.07.1975 (22.04.1354) and its executive ordinance dated 19.10.1975 (28.07.1354) (except for the antiques and artifacts which may be purchased and imported for state museums with the confirmation of the Ministry of Culture and Islamic Guidance) has been repealed.
2. The importation and exportation of weapons and ammunition of a collector's or antique nature are subject to the approval of the Ministry of Defence and Armed Forces Logistics.
3. The importation and exportation of domestic and exotic coinage as collector's pieces whether or not current, as well as medals and badges of gold or silver are subject to the approval of the Ministry of Commerce and the prior consent of the Central Bank of the Islamic Republic of Iran.
4. In accordance with the provisions of paragraph 1 of the legal enactment by the Islamic Revolution Council on 11.01.1979 (22.10.1358), the exportation of any kind of antiques and artifacts is prohibited. This prohibition does not apply to paintings and contemporary art of sculpture (relating to the recent fifty years).
5. The exportation of other goods covered by this chapter is allowed.
6. The entry of all the goods covered by this chapter is subject also to the approval of the Ministry of Culture and Islamic Guidance.

**Section XXI – Chapter 97**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>9701</b>	<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand - painted or hand-decorated manufactured articles; collages and similar decorative plaques.</b>			
9701 10 00	- Paintings, drawings and pastels	4	U	
9701 90 00	- Other	4	Kg	
<b>9702 00 00</b>	<b>Original engravings, prints and lithographs.</b>	4	U	
<b>9703 00 00</b>	<b>Original sculptures and statuary, in any material.</b>	4	U	
<b>9704 00 00</b>	<b>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07</b>	4	Kg	
<b>9705 00 00</b>	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</b>	4	Kg	
<b>9706 00 00</b>	<b>Antiques of an age exceeding one hundred years.</b>	4	Kg	

## **Chapter 98**

### **C.K.D. parts for road building machinery, vehicles and other machinery**

#### **Explanatory remarks to chapter 98**

The ID on C.K.D. parts for C.N.G. burning vehicles (C.N.G. and dual fuel) is 80% of the ID on C.K.D. parts for similar vehicles using gasoline or diesel fules.

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
9884 27 00	--- C.K.D. parts used in the manufacture of lift-trucks excluding full towers, steering axles, wheel rims, chassis, balance weights, operator's cabins, batteries, radiators, tyres, gas capsules for gas-operated lift-trucks	10	Kg	
<b>9884 29</b>	<b>C.K.D. parts for manufacturing road building machinery (excluding tyres)</b>			
9884 29 10	--- Of a domestic manufacture less than 14 percent	20	Kg	
9884 29 20	--- Of a domestic manufacture from 14 percent to 20 percent	10	Kg	
9884 29 30	--- Of a domestic manufacture from 21 percent to 30 percent	7	Kg	
9884 29 40	--- Of a domestic manufacture 31 percent and more	4	Kg	
<b>9884 33</b>	<b>C.K.D. parts for manufacturing combines excluding tyres</b>			
9884 33 10	--- Of a domestic manufacture not exceeding 30 percent	10	Kg	
9884 33 20	--- Of a domestic manufacture 31 percent and more	4	Kg	
<b>9887 01</b>	<b>C.K.D. parts for manufacturing agricultural tractors excluding tyres</b>			
9887 01 10	--- Of a domestic manufacture not exceeding 30 percent	10	Kg	
9887 01 20	--- Of a domestic manufacture 31 percent and more	4	Kg	
<b>9887 02</b>	<b>C.K.D. parts for manufacturing buses and minibuses</b>			
9887 02 10	--- Of a domestic manufacture less than 14 percent	30	Kg	
9887 02 20	--- Of a domestic manufacture from 14 percent to 40 percent excluding engines, gearboxes, axles, steering boxes, air conditioners and tyres	15	Kg	
9887 02 30	--- Of a domestic manufacture from 41 percent to 50 percent excluding engines, gearboxes, axles, steering boxes, air conditioners and tyres	4	Kg	
<b>9887 03</b>	<b>C.K.D. parts for manufacturing motor vehicles covered by heading No 8703</b>			
	--- For manufacturing motor cars			
9887 03 11	---- Of a domestic manufacture less than 14 percent	100	Kg	
9887 03 12	---- Of a domestic manufacture of 14 percent (full C.K.D.) excluding tyres	64	Kg	
9887 03 13	---- Of a domestic manufacture from 15 percent to 16 percent inclusive, excluding tyres	63	Kg	
9887 03 14	---- Of a domestic manufacture from 17 percent to 18 percent inclusive, excluding tyres	62	Kg	
9887 03 15	---- Of a domestic manufacture from 19 percent to 20 percent inclusive, excluding tyres	61	Kg	
9887 03 16	---- Of a domestic manufacture from 21 percent to 22 percent inclusive, excluding tyres	60	Kg	
9887 03 17	---- Of a domestic manufacture from 23 percent to 24 percent inclusive, excluding tyres	59	Kg	
9887 03 18	---- Of a domestic manufacture from 25 percent to 26 percent inclusive, excluding tyres	58	Kg	
9887 03 19	---- Of a domestic manufacture from 27 percent to 28 percent inclusive, excluding tyres	57	Kg	
9887 03 20	---- Of a domestic manufacture from 29 percent to 30 percent inclusive, excluding tyres	56	Kg	
9887 03 21	---- Of a domestic manufacture from 31 percent to 32 percent inclusive,	55	Kg	

**Export – Import Regulation Act**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
	excluding tyres			
9887 03 22	----- Of a domestic manufacture from 33 percent to 34 percent inclusive, excluding tyres	54	Kg	
9887 03 23	----- Of a domestic manufacture from 35 percent to 36 percent inclusive, excluding tyres	53	Kg	
9887 03 24	----- Of a domestic manufacture from 37 percent to 38 percent inclusive, excluding tyres	52	Kg	
9887 03 25	----- Of a domestic manufacture from 39 percent to 40 percent inclusive, excluding tyres	51	Kg	
9887 03 26	----- Of a domestic manufacture from 41 percent to 42 percent inclusive, excluding tyres	49	Kg	
9887 03 27	----- Of a domestic manufacture from 43 percent to 44 percent inclusive, excluding tyres	47	Kg	
9887 03 28	----- Of a domestic manufacture from 45 percent to 46 percent inclusive, excluding tyres	45	Kg	
9887 03 29	----- Of a domestic manufacture from 47 percent to 48 percent inclusive, excluding tyres	43	Kg	
9887 03 30	----- Of a domestic manufacture from 49 percent to 50 percent inclusive, excluding tyres	41	Kg	
9887 03 31	----- Of a domestic manufacture from 51 percent to 52 percent inclusive, excluding tyres	39	Kg	
9887 03 32	----- Of a domestic manufacture from 53 percent to 54 percent inclusive, excluding tyres	37	Kg	
9887 03 33	----- Of a domestic manufacture from 55 percent to 56 percent inclusive, excluding tyres	35	Kg	
9887 03 34	----- Of a domestic manufacture from 57 percent to 58 percent inclusive, excluding tyres	33	Kg	
9887 03 35	----- Of a domestic manufacture from 59 percent to 60 percent inclusive, excluding tyres	31	Kg	
9887 03 36	----- Of a domestic manufacture from 61 percent to 62 percent inclusive, excluding tyres	29	Kg	
9887 03 37	----- Of a domestic manufacture from 63 percent to 64 percent inclusive, excluding tyres	27	Kg	
9887 03 38	----- Of a domestic manufacture 65 percent and more, excluding tyres --- For manufacturing workcars	25	Kg	
9887 03 41	----- Of a domestic manufacture less than 14 percent	100	Kg	
9887 03 42	----- Of a domestic manufacture of 14 percent (full C.K.D.) excluding tyres	54	Kg	
9887 03 43	----- Of a domestic manufacture from 15 percent to 16 percent inclusive, excluding tyres	53	Kg	
9887 03 44	----- Of a domestic manufacture from 17 percent to 18 percent inclusive, excluding tyres	52	Kg	
9887 03 45	----- Of a domestic manufacture from 19 percent to 20 percent inclusive, excluding tyres	51	Kg	
9887 03 46	----- Of a domestic manufacture from 21 percent to 22 percent inclusive, excluding tyres	50	Kg	
9887 03 47	----- Of a domestic manufacture from 23 percent to 24 percent inclusive, excluding tyres	49	Kg	
9887 03 48	----- Of a domestic manufacture from 25 percent to 26 percent inclusive,	48	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9887 03 49	excluding tyres ---- Of a domestic manufacture from 27 percent to 28 percent inclusive, excluding tyres	47	Kg	
9887 03 50	---- Of a domestic manufacture from 29 percent to 30 percent inclusive, excluding tyres	46	Kg	
9887 03 51	---- Of a domestic manufacture from 31 percent to 32 percent inclusive, excluding tyres	45	Kg	
9887 03 52	---- Of a domestic manufacture from 33 percent to 34 percent inclusive, excluding tyres	44	Kg	
9887 03 53	---- Of a domestic manufacture from 35 percent to 36 percent inclusive, excluding tyres	43	Kg	
9887 03 54	---- Of a domestic manufacture from 37 percent to 38 percent inclusive, excluding tyres	42	Kg	
9887 03 55	---- Of a domestic manufacture from 39 percent to 40 percent inclusive, excluding tyres	41	Kg	
9887 03 56	---- Of a domestic manufacture from 41 percent to 42 percent inclusive, excluding tyres	40	Kg	
9887 03 57	---- Of a domestic manufacture from 43 percent to 44 percent inclusive, excluding tyres	39	Kg	
9887 03 58	---- Of a domestic manufacture from 45 percent to 46 percent inclusive, excluding tyres	38	Kg	
9887 03 59	---- Of a domestic manufacture from 47 percent to 48 percent inclusive, excluding tyres	37	Kg	
9887 03 60	---- Of a domestic manufacture from 49 percent to 50 percent inclusive, excluding tyres	36	Kg	
9887 03 61	---- Of a domestic manufacture from 51 percent to 52 percent inclusive, excluding tyres	35	Kg	
9887 03 62	---- Of a domestic manufacture from 53 percent to 54 percent inclusive, excluding tyres	33	Kg	
9887 03 63	---- Of a domestic manufacture from 55 percent to 56 percent inclusive, excluding tyres	31	Kg	
9887 03 64	---- Of a domestic manufacture from 57 percent to 58 percent inclusive, excluding tyres	29	Kg	
9887 03 65	---- Of a domestic manufacture from 59 percent to 60 percent inclusive, excluding tyres	27	Kg	
9887 03 66	---- Of a domestic manufacture of 61 percent and more, excluding tyres	25	Kg	
<b>9887 04</b>	<b>C.K.D. parts for manufacturing motor vehicles covered by heading 8704</b>			
	--- For manufacturing pick-ups			
9887 04 11	---- Of a domestic manufacture less than 14 percent	90	Kg	
9887 04 12	---- Of a domestic manufacture of 14 percent (full C.K.D) excluding tyres	44	Kg	
9887 04 13	---- Of a domestic manufacture from 15 percent to 16 percent inclusive, excluding tyres	44	Kg	
9887 04 14	---- Of a domestic manufacture from 17 percent to 18 percent inclusive, excluding tyres	43	Kg	
9887 04 15	---- Of a domestic manufacture from 19 percent to 20 percent inclusive, excluding tyres	43	Kg	
9887 04 16	---- Of a domestic manufacture from 21 percent to 22 percent inclusive, excluding tyres	42	Kg	

**Export – Import Regulation Act**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
9887 04 17	---- Of a domestic manufacture from 23 percent to 24 percent inclusive, excluding tyres	42	Kg	
9887 04 18	---- Of a domestic manufacture from 25 percent to 26 percent inclusive, excluding tyres	41	Kg	
9887 04 19	---- Of a domestic manufacture from 27 percent to 28 percent inclusive, excluding tyres	41	Kg	
9887 04 20	---- Of a domestic manufacture from 29 percent to 30 percent inclusive, excluding tyres	40	Kg	
9887 04 21	---- Of a domestic manufacture from 31 percent to 32 percent inclusive, excluding tyres	40	Kg	
9887 04 22	---- Of a domestic manufacture from 33 percent to 34 percent inclusive, excluding tyres	39	Kg	
9887 04 23	---- Of a domestic manufacture from 35 percent to 36 percent inclusive, excluding tyres	38	Kg	
9887 04 24	---- Of a domestic manufacture from 37 percent to 38 percent inclusive, excluding tyres	37	Kg	
9887 04 25	---- Of a domestic manufacture from 39 percent to 40 percent inclusive, excluding tyres	36	Kg	
9887 04 26	---- Of a domestic manufacture from 41 percent to 42 percent inclusive, excluding tyres	35	Kg	
9887 04 27	---- Of a domestic manufacture from 43 percent to 44 percent inclusive, excluding tyres	34	Kg	
9887 04 28	---- Of a domestic manufacture from 45 percent to 46 percent inclusive, excluding tyres	33	Kg	
9887 04 29	---- Of a domestic manufacture from 47 percent to 48 percent inclusive, excluding tyres	32	Kg	
9887 04 30	---- Of a domestic manufacture from 49 percent to 50 percent inclusive, excluding tyres	31	Kg	
9887 04 31	---- Of a domestic manufacture from 51 percent to 52 percent inclusive, excluding tyres	30	Kg	
9887 04 32	---- Of a domestic manufacture from 53 percent to 54 percent inclusive, excluding tyres	29	Kg	
9887 04 33	---- Of a domestic manufacture from 55 percent to 56 percent inclusive, excluding tyres	28	Kg	
9887 04 34	---- Of a domestic manufacture from 57 percent to 58 percent inclusive, excluding tyres	27	Kg	
9887 04 35	---- Of a domestic manufacture from 59 percent to 60 percent inclusive, excluding tyres	26	Kg	
9887 04 36	---- Of a domestic manufacture of 61 percent or more, excluding tyres --- for manufacturing ambulances	25	Kg	
9887 04 37	---- Of a domestic manufacture less than 14 percent (full C.K.D.) excluding tyre	70	Kg	
9887 04 38	---- Of a domestic manufacture of 14 percent (full C.K.D) excluding tyre	35	Kg	
9887 04 39	---- Of a domestic manufacture from 15 percent to 35% percent excluding tyre	30	Kg	
9887 04 40	---- Of a domestic manufacture of 36 percent and more excluding tyre ---- For manufacturing trucks and vans	25	Kg	
9887 04 41	---- Of a domestic manufacture of less than 14 percent	30	Kg	

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
9887 04 42	----- Of a domestic manufacture from 14 to 30 percent inclusive, excluding engines, gearboxes, axles, air conditioners, steering boxes and tyres	15	Kg	
9887 04 43	----- Of a domestic manufacture 31 percent and more inclusive, excluding engines, gearboxes, axles, air conditioners, steering boxes and tyres	4	Kg	



