



भारतीय रिज़र्व बैंक
RESERVE BANK OF INDIA
www.rbi.org.in

RBI/2015-16/322

DCBR.CO.SCB.Cir. No. 1/13.05.000/2015-16

Magha 22, 1937
February 11, 2016

To
Chief Executive Officers
Primary (Urban) Cooperative Banks
(Scheduled Banks holding AD Category I licences)

Dear Sir/Madam

Interest Equalisation Scheme on Pre and Post Shipment Rupee Export Credit

The Government of India has announced the Interest Equalisation Scheme on Pre and Post Shipment Rupee Export Credit to eligible exporters. The scheme is effective from April 1, 2015. The details of the scheme are enclosed.

2. Accordingly, scheduled Urban Cooperative Banks holding AD Category I licences are eligible under the Scheme and are advised to adhere to the following operational procedure for claiming reimbursement:

A. Procedure for passing on the benefit of interest equalisation to exporters:

(i) For the period April 1, 2015 to January 31, 2016 banks shall identify the eligible exporters as per the Government of India scheme and credit their accounts with the eligible amount of interest equalisation.

(ii) From the month of February 2016 onwards, banks shall reduce the interest rate charged to the eligible exporters as per our extant guidelines on interest rates on advances by the rate of interest equalisation provided by Government of India.

(iii) The interest equalisation benefit will be available from the date of disbursement up to the date of repayment or up to the date beyond which the outstanding export credit becomes overdue. However, the interest equalisation will be available to the eligible exporters only during the period the scheme is in force.

सहकारी बैंक विनियमन विभाग, केंद्रीय कार्यालय, सी-7 बांद्रा कुर्ला कॉम्प्लेक्स, पहली और दूसरी मंज़िल, बांद्रा (पूर्व),
मुंबई- 400051 भारत .फोन: 022 -26578100/8300/8500/8700; ई मेल: cgmdcbrco@rbi.org.in

Department of Co-operative Bank Regulation, Central Office, C-7 Bandra Kurla Complex, 1st and 2nd Floor,
Bandra (East), Mumbai - 400051, India. Phone: 022 -26578100/8300/8500/8700; Email: cgmdcbrco@rbi.org.in

बैंक हिन्दी में पत्राचार का स्वागत करता है—

चेतावनी: भारतीय रिज़र्व बैंक द्वारा ई-मेल, डाक, एसएमएस या फोन कॉल के जरिये कोई भी व्यक्तिगत जानकारी जैसे बैंक खाते का ब्यौरा, पासवर्ड आदि नहीं मांगा जाता है। यह धन रखने या देने का प्रस्ताव भी नहीं करता है। ऐसे प्रस्तावों का किसी भी प्रकार से जवाब मत दीजिए।

Caution: RBI never sends mails, SMSs or makes calls asking for personal information like bank account details, passwords, etc. It never keeps or offers funds to anyone. Please do not respond in any manner to such offers.

B. Procedure for claiming reimbursement of interest equalisation benefit already passed on to eligible exporters:

(i) The sector-wise consolidated reimbursement claim for the period April 1, 2015 to January 31, 2016 for the amount of interest equalisation already passed on to eligible exporters should be submitted to RBI by February 29, 2016.

(ii) The sector-wise consolidated monthly reimbursement claim for interest equalisation for the period February 2016 onwards should be submitted in original within 15 days from the end of the respective month, with bank's seal and signed by authorised person, in the prescribed format given in Annex I.

(iii) The claims should be accompanied by an External Auditor's Certificate (with stamp and membership number) certifying that the claim for interest equalisation of Rupees..... for the month ended has been verified and found to be strictly in accordance with the provisions of the Government scheme enclosed with the circular DCBR.CO.SCB.Cir. No.1/13.05.000/2015-16 dated February 11, 2016. Claims for reimbursement will be considered for settlement only after receipt of this certificate.

(iv) The claims may be submitted to the Principal Chief General Manager, Department of Cooperative Bank Regulation, Reserve Bank of India, Central Office, C-7 Bandra Kurla Complex, 1st and 2nd Floor, Bandra (East), Mumbai – 400051.

(v) The reimbursement of interest equalisation claim will be made as and when the funds are received from Government of India.

Yours faithfully

(Suma Varma)
Principal Chief General Manager
Encl: As above

Annex I

Name of the Bank _____

Government of India Interest Equalisation scheme on pre-post shipment rupee export credit Claim for the month ended	
Sector	Amount of interest equalization reimbursement claimed (rounded off to the nearest rupee)
1	Process agriculture/Food items
2	Handicraft
3	Carpet (Excl. Silk) Handmade
4	Handloom Products
5	Coir & Coir Manufactures
6	Jute Raw, Yarn
7	Other Jute Manufactures
8	Readymade Garments and Made ups
9	Fabric of all types
10	Toys
11	Sports Goods
12	Paper, Stationary
13	Cosmetics and Toiletries
14	Leather Goods and footwear
15	Ceramics and Allied Products
16	Glass and Glassware
17	Medical and Scientific Instruments
18	Optical Frames, Lenses, Sunglasses Etc.
19	Auto Components/Parts
20	Bicycle & Parts
21	Articles of Iron or Steel
22	Misc. Articles of base metals
23	Industrial Machinery, Electrical and Engineering items, 1C Engine, Machine tools, Parts
24	Electrical Machinery and Equipment
25	Telecom Instruments
26	All items manufactured by MSMEs other than those covered above
	Grand Total

We certify having charged interest rates on the above loans to the eligible exporters as stated in the RBI circular DCBR.CO.SCB.Cir. No.1/13.05.000/2015-16 dated February 11, 2016 during the month mentioned above.

(Name and Stamp of authoised signatory of the bank)

Dated :

**Government of India
Ministry of Commerce & Industry
Directorate General of Foreign Trade
Udyog Bhabvan , New Delhi**

Interest Equalisation Scheme on Pre and Post Shipment Rupee Export Credit

The Government has approved the Interest Equalisation Scheme for Pre and Post Shipment Rupee Export Credit with effect from 1st April, 2015 for 5 years.

2. The details of the Scheme are as follows:

- (a) The rate of interest equalisation @ 3% per annum will be available on Pre Shipment Rupee Export Credit and Post Shipment Rupee Export Credit.
- (b) The scheme would be applicable w.e.f 01.04.2015 for 5 years .Government, however, reserves the right to modify / amend the Scheme at any time.
- (c) The scheme will be available to all exports under 416 tariff lines [at ITC (HS) code of 4 digit] as per Annexure A and exports made by Micro, Small & Medium Enterprises (MSMEs) across all ITC(HS) codes.
- (d) Scheme would not be available to merchant exporters.
- (e) Banks are required to completely pass on the benefit of interest equalisation, as applicable, to the eligible exporters upfront and submit the claims to RBI for reimbursement, duly certified by the external auditor.
- (f) Ministry of Commerce and Industry will place funds in advance with RBI for a requirement of one month and reimbursement would be made on a monthly basis through a revolving fund system.
- (g) All eligible exports under the scheme would have to meet the criteria of minimum processing for the goods to be called as Originating from India and would be governed by provision of Paragraph 2.108 (a) (Rules of Origin [Non preferential]) of Handbook of Procedures of Foreign Trade Policy 2015-2020, which reads as follows:

2.108 Rules of Origin (Non-Preferential)

- (a) Rules of Origin (Non-Preferential) criteria are as under:
 - (I) Goods are to be manufactured by the exporting entity as per the definition of "Manufacture" in Paragraph 9.31 of FTP; and
 - (II) If imported inputs (Duty Paid or Duty Free) have been used for the production of export product, the export product can be considered to be originating in India (Non Preferential) only if the imported inputs undergo the processing / operations that exceed the following:
 - (i) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;

- (ii) changes of packing and breaking up and assembly of consignments;
 - (iii) simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;
 - (iv) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
 - (v) affixing of marks, labels or other like distinguishing signs on products or their packaging;
 - (vi) simple mixing of products ;
 - (vii) simple assembly of parts of products to constitute a complete product;
 - (viii) disassembly;
 - (ix) slaughter which means the mere killing of animals; and
 - (x) mere dilution with water or another substance that does not materially alter the characteristics of the products.
- (h) Telecom product exports would, after notification of the guidelines by the Department of Telecommunications, however, be subject to minimum value addition as notified by Department of Telecommunications, to be eligible under the scheme.
- (i) A study may be initiated on the impact of the scheme on export promotion on completion of 3 years of the operation of the scheme. The study may be done through one of the IIMs.
- (j) RBI shall send a monthly report to Deptt of Commerce / DGFT indicating reimbursement made commodity wise / bank wise, as per the prescribed format.

Annexure A

List of exports (416 HS lines) covered under Government of India Interest Equalisation Scheme on Pre & Post Shipment Rupee Export Credit			
S. No	ITC (HS) Code of 4 digit	Product Category	ITC (HS) Product Description
1	1101	Process agriculture / Food items	Wheat or Meslin Flour
2	1102	Process agriculture / Food items	Cereal Flours Other Than That of Wheat or Meslin
3	1103	Process agriculture / Food items	Cereal Groats, Meal and Pellets
4	1105	Process agriculture / Food items	Flour, Meal, Powder, Flakes, Granules and Pellets of Potatoes
5	1107	Process agriculture / Food items	Malt, Whether or Not Roasted
6	1108	Process agriculture / Food items	Starches; Inulin
7	1704	Process agriculture / Food items	Sugar Confectionery (Including White Chocolate), Not Containing Cocoa
8	1803	Process agriculture / Food items	Cocoa Paste, Whether or Not Defatted
9	1804	Process agriculture / Food items	Cocoa Butter, Fat and Oil
10	1805	Process agriculture / Food items	Cocoa Powder, Not Containing Added Sugar or Other Sweetening Matter
11	1806	Process agriculture / Food items	Chocolate and Other Food Preparations Containing Cocoa
12	2101	Process agriculture / Food items	Extracts, Essences and Concentrates of Coffee, Tea or Mate and Preparations With A Basis of These Products or With A Basis of Coffee, Tea or Mate; Roasted Chicory & Other Roasted Coffee Substitutes, and Extracts, Essences and Concentrates Thereof
13	2102	Process agriculture / Food items	Yeasts (Active or Inactive); Other Single Cell Micro-organisms, Dead (But Not Including Vaccines of Heading 3002); Prepared Baking Powders
14	2103	Process agriculture / Food items	Sauces and Preparations Therefore; Mixed Condiments and Mixed Seasonings; Mustard Flour and Meal and Prepared Mustard
15	2104	Process agriculture / Food items	Soups and Broths and Preparations Therefore; Homogenized Composite Food Preparations
16	2105	Process agriculture / Food items	Ice-Cream and Other Edible Ice, Whether or Not Containing Cocoa
17	2106	Process agriculture / Food items	Food Preparations, Not Elsewhere Specified or Included
18	2209	Process agriculture / Food items	Vinegar and Substitutes For Vinegar Obtained From Acetic Acid
19	2301	Process agriculture / Food items	Flours, Meals and Pellets, of Meat or Meat offal, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates, Unfit For Human Consumption; Greaves
20	2303	Process agriculture / Food items	Residues of Starch Manufacture and Similar Residues, Beet-Pulp, Bagasse and Other Waste of Sugar Manufacture, Brewing or Distilling Dregs and Waste, Whether or Not In The Form of Pellets

21	2308	Process agriculture / Food items	Vegetable Materials and Vegetable Waste, Vegetable Residues and By-Products, Whether or Not In The Form of Pellets, of A Kind Used In Animal Feeding, Not Elsewhere Specified or Included
22	2309	Process agriculture / Food items	Preparations of A Kind Used In Animal Feeding
23	3301	Handicraft	Essential Oils (Terpeneless or Not), Including Concretes and Absolutes; Resinoids; Extracted Oleoresins; Concentrates of Essential Oils In Fats, In Fixed Oils, In Waxes or The Like, Obtained By Enfleurage or Maceration; Terpenic By-Products of The Deterpenation of Essential Oils; Aqueous Distillates and Aqueous Solutions of Essential Oils
24	3302	Cosmetics and Toiletries	Mixtures of Odoriferous Substances and Mixtures (Including Alcoholic Solutions) With A Basis of One or More of These Substances, of A Kind Used As Raw Materials In Industry; Other Preparations Based On Odoriferous Substances, of A Kind Used For The Manufacture of Beverages
25	3303	Cosmetics and Toiletries	Perfumes and Toilet Waters
26	3304	Cosmetics and Toiletries	Beauty or Make-Up Preparations and Preparations For The Care of The Skin (Other Than Medicaments), Including Sunscreen or Suntan Preparations; Manicure or Pedicure Preparations
27	3305	Cosmetics and Toiletries	Preparations For Use On The Hair
28	3306	Cosmetics and Toiletries	Preparations For oral or Dental Hygiene, Including Denture Fixative Pastes and Powders; Yarn Used To Clean Between The Teeth (Dental Floss), In Individual Retail Packages
29	3307	Handicraft	Pre-Shave, Shaving or After-Shave Preparations, Personal Deodorants, Bath Preparations, Depilatories and Other Perfumery, Cosmetic or Toilet Preparations, Not Elsewhere Specified or Included, Prepared Room Deodorisers, Whether or Not Perfumed or Having Disinfectant Properties.
30	3401	Cosmetics and Toiletries	Soap; organic Surface-Active Products and Preparations For Use As Soap, In The Form of Bars, Cakes, Moulded Pieces or Shapes, Whether or Not Containing Soap; organic Surface Active Products and Preparations For Washing The Skin, In The Form of Liquid or Cream and Put-Up For Retail Sale, Whether or Not Containing Soap; Paper, Wadding, Felt and Nonwovens, Impregnated, Coated or Covered With Soap or Detergent
31	3402	Cosmetics and Toiletries	organic Surface-Active Agents (Other Than Soap), Surface-Active Preparations, Washing Preparations (Including Auxiliary Washing
32	3406	Handicraft	Candles, Tapers and The Like
33	3823	Cosmetics and Toiletries	Industrial Monocarboxylic Fatty Acids; Acid Oils From Refining; Industrial Fatty Alcohols
34	3923	Paper, Stationary	Articles For The Conveyance or Packing of Goods of Plastics; Stoppers, Lids, Caps and Other Closures, of Plastics
35	4201	Leather Goods and footwear	Saddlery and Harness For Any Animal (Including Traces, Leads, Knee Pads, Muzzles, Saddle Cloths, Saddle Bags, Dog Coats and The Like), of Any Material

36	4202	Handicraft	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, Hand bags, 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
37	4203	Sports Goods	Articles of Apparel and Clothing Accessories, of Leather or of Composition Leather
38	4205	Leather Goods and footwear	Other Articles of Leather or of Composition Leather
39	4414	Paper, Stationary	Wooden Frames For Paintings, Photographs, Mirrors or Similar Objects
40	4419	Handicraft	Tableware and Kitchenware, of Wood
41	4420	Paper, Stationary	Wood Marequetry 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
42	4421	Handicraft	Other Articles of Wood
43	4601	Handicraft	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)
44	4602	Handicraft	Basketwork, Wickerwork and Other Articles, Made Directly To Shape From Plaiting Materials or Made Up From Goods of Heading 4601;Articles of Loofah
45	4802	Paper, Stationary	Uncoated Paper and Paperboard, of A Kind Used For Writing, Printing or Other Graphic Purposes, and Non-Perforated Punch Card and Punch Tape Paper , In Rolls or Rectangular (Including Square) Sheets of Any Size, Other Than Paper of Heading 4801 or 4803; Hand -Made Paper and Paperboard
46	4818	Paper, Stationary	Toilet Paper and Similar Paper, Cellulose Wadding or Webs of Cellulose Fibres, of A Kind Used For Household or Sanitary Purposes, In Rolls of A Width Not Exceeding 36 Cm, or Cut To Size or Shape; Hand kerchiefs, Cleansing Tissues, Towels, Table Cloths, Serviettes, Bed Sheets and Similar Household, Sanitary or Hospital Articles, Articles of Apparel and Clothing Accessories, of Paper Pulp, Paper, Cellulose Wadding or Webs of Cellulose Fibres
47	4823	Paper, Stationary	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
48	5007	Hand loom Products	Woven Fabrics of Silk or of Silk Waste
49	5111	Fabric of all types	Woven Fabrics of Carded Wool or of Carded Fine Animal Hair
50	5112	Hand loom Products	Woven Fabrics of Combed Wool or of Combed Fine Animal Hair
51	5113	Fabric of all types	Woven Fabrics of Coarse Animal Hair or of Horse Hair
52	5208	Fabric of all types	Woven Fabrics of Cotton, Containing 85% or More By Weight of Cotton, Weighing Not More Than 200 G/M2
53	5209	Fabric of all types	Woven Fabrics of Cotton, Containing 85% or More By Weight of Cotton, Weighing More Than 200 G/M2

54	5210	Fabric of all types	Woven Fabrics of Cotton, Containing Less Than 85% By Weight of Cotton, Mixed Mainly or Solely With Man-Made Fibres, Weighing Not More Than 200 G/M2
55	5211	Fabric of all types	Woven Fabrics of Cotton, Containing Less Than 85% By Weight of Cotton, Mixed Mainly or Solely With Man-Made Fibres, Weighing More Than 200 G/M2
56	5212	Fabric of all types	Other Woven Fabrics of Cotton
57	5303	Jute Raw, Yarn	Jute and Other Textile Bast Fibres (Excluding Flax, True Hemp and Ramie), Raw or Processed But Not Spun; Tow and Waste of These Fibres (Including Yarn Waste and Garnetted Stock)
58	5305	Coir & Coir Manufactures	Coconut, Abaca (Manila Hemp or Musa Textilis Nee), Ramie and Other Vegetable Textile Fibres, Not Elsewhere Specified or Included, Raw or Processed But Not Spun;
59	5307	Jute Raw, Yarn	Yarn of Jute or of Other Textile Bast Fibres of Heading 5303
60	5308	Coir & Coir Manufactures	Yarn of Other Vegetable Textile Fibres; Paper Yarn
61	5309	Fabric of all types	Woven Fabrics of Flax
62	5310	Fabric of all types	Woven Fabrics of Jute or of Other Textile Base Fibres of Heading 5303
63	5311	Coir & Coir Manufactures	Woven Fabrics of Other Vegetable Textile Fibres; Woven Fabrics of Paper Yarn
64	5407	Fabric of all types	Woven Fabrics of Synthetic Filament Yarn, Including Woven Fabrics Obtained From Materials of Heading 5404
65	5408	Fabric of all types	Woven Fabrics of Artificial Filament Yarn, Including Woven Fabrics Obtained From Materials of Heading 5405
66	5513	Fabric of all types	Woven Fabrics of Synthetic Staple Fibres, Containing Less Than 85% By Weight of Such Fibres, Mixed Mainly or Solely With Cotton, of A Weight Not Exceeding 170g/M2
67	5514	Fabric of all types	Woven Fabrics of Synthetic Staple Fibres, Containing Less Than 85% By Weight of Such Fibres, Mixed Mainly or Solely With Cotton, of A Weight Exceeding 170 G/M2
68	5515	Fabric of all types	Other Woven Fabrics of Synthetic Staple Fibres
69	5516	Fabric of all types	Woven Fabrics of Artificial Staple Fibres
70	5605	Handicraft	Metallised Yarn, Whether or Not Gimped Being Textile Yarn, or Strip or The Like of Heading 5404 or 5405, Combined With Metal In The Form of Thread, Strip or Powder or Covered With Metal
71	5607	Coir & Coir Manufactures	Twine, Cordage, Ropes and Cables, Whether or Not Plaited or Braided and Whether or Not Impregnated, Coated, Covered or Sheathed With Rubber or Plastics
72	5609	Coir & Coir Manufactures	Articles of Yarn, Strip or The Like of Heading 5404 or 5405, Twine, Cordage, Rope or Cables, Not Elsewhere Specified or Included
73	5701	Carpet (Excl. Silk) Hand made	Carpets and Other Textile Floor Coverings, Knotted, Whether or Not Made Up
74	5702	Carpet (Excl. Silk) Hand made	Carpets and Other Textile Floor Coverings, Woven, Not Tufted or Flocked, Whether or Not Made Up, Including "Kelem", "Schumacks", "Karamanie" and Similar Hand -Woven Rugs
75	5703	Carpet (Excl. Silk) Hand made	Carpets and Other Textile Floor Coverings, Tufted, Whether or Not Made Up
76	5704	Carpet (Excl. Silk) Hand made	Carpets and Other Textile Floor Coverings, of Felt, Not Tufted or Flocked, Whether or Not Made Up
77	5705	Carpet (Excl. Silk) Hand made	Other Carpets and Other Textile Floor Coverings, Whether or Not Made Up
78	5801	Fabric of all types	Woven Pile Fabrics and Chenille Fabrics, Other Than Fabrics of Heading 5802 or 5806

79	5802	Fabric of all types	Terry Towelling and Similar Woven Terry Fabrics, Other Than Narrow Fabrics of Heading 5806; Tufted Textile Fabrics, Other Than Products of Heading 5703
80	5804	Fabric of all types	Tulles and Other Net Fabrics, Not Including Woven, Knitted or Crocheted Fabrics; Lace In The Piece, In Strips or In Motifs, Other Than Fabrics of Heading 6002 To 6006.
81	5805	Handicraft	Hand -Woven Tapestries of The Type Gobelins, Flanders, Aubusson, Beauvais and The Like, and Needle-Worked Tapestries (For Example, Petit Point, Cross Stitch), Whether or Not Made Up
82	5806	Fabric of all types	Narrow Woven Fabrics Other Than Goods of Heading 5807; Narrow Fabrics Consisting of Warp Without Weft Assembled By Means of An Adhesive (Bolducs)
83	5808	Handicraft	Braids In The Piece; ornamental Trimmings In The Piece, Without Embroidery, Other Than Knitted or Crocheted; Tassels, Pompons and Similar Articles
84	5809	Fabric of all types	Woven Fabrics of Metal Thread and Woven Fabrics of Metallised Yarn of Heading 5605, of A Kind Used In Apparel, As Furnishing Fabrics or For Similar Purposes, Not Elsewhere Specified or Included
85	5810	Handicraft	Embroidery In The Piece, In Strips or In Motifs
86	5811	Handicraft	Quilted Textile Products In The Piece, Composed of One or More Layers of Textile Materials Assembled With Padding By Stitching or Other wise, Other Than Embroidery of Heading 5810
87	5901	Fabric of all types	Textile Fabrics Coated With Gum or Amylaceous Substances, of A Kind Used For The Outer Covers of Books or The Like; Tracing Cloth; Prepared Painting Canvas; Buckram and Similar Stiffened Textile Fabrics of A Kind Used For Hat Foundations
88	5902	Fabric of all types	Tyre Cord Fabric of High Tenacity Yarn of Nylon or Other Polyamides, Polyesters or Viscose Rayon
89	5903	Fabric of all types	Textile Fabrics, Impregnated, Coated, Covered or Laminated With Plastics, Other Than Those of Heading 5902
90	5906	Fabric of all types	Rubberised Textile Fabrics, Other Than Those of Heading 5902
91	5907	Fabric of all types	Textile Fabrics Other wise Impregnated, Coated or Covered; Painted Canvas Being Theatrical Scenery, Studio Back-Cloths or The Like
92	5908	Fabric of all types	Textile Wicks, Woven, Plaited or Knitted, For Lamps, Stoves, Lighters, Candles or The Like; Incandescent Gas Mantles and Tubular Knitted Gas Mantle Fabric Therefore, Whether or Not Impregnated
93	5911	Fabric of all types	Textile Products and Articles, For Technical Uses, Specified In Note 7 To This Chapter
94	6001	Fabric of all types	Pile Fabrics, Including Long Pile Fabrics and Terry Fabrics, Knitted or Crocheted
95	6002	Fabric of all types	Knitted or Crocheted Fabrics of A Width Not Exceeding 30 Cm, Containing By Weight 5% or More of Elastomeric Yarn or Rubber Thread, Other Than Those of Heading 6001
96	6003	Fabric of all types	Knitted or Crocheted Fabrics of A Width Not Exceeding 30 Cm, Other Than Those of Heading 6001 or 6002
97	6004	Fabric of all types	Knitted or Crocheted Fabrics of A Width Exceeding 30 Cm, Containing By Weight 5% or More of Electrometric Yarn or Rubber Thread, Other Than Those of Heading 6001
98	6005	Fabric of all types	Warp Knit Fabrics (Including Those Made On Galloon Knitting Machines), Other Than Those of Headings 6001 To 6004
99	6006	Fabric of all types	Other Knitted or Crocheted Fabrics

100	6101	Readymade Garments and Made ups (Ch 61-63)	Men's or Boys' Overcoats, Carcoats, Capes, Cloaks, Anoraks (Including Ski-Jackets), Wind-Cheaters, Wind-Jackets and Similar Articles, Knitted or Crocheted, Other Than Those of Heading 6103
101	6102	Readymade Garments and Made ups (Ch 61-63)	Women's or Girls' Overcoats, Carcoats, Capes, Cloaks, Anoraks (Including Ski-Jackets), Wind-Cheaters, Wind-Jackets and Similar Articles, Knitted or Crocheted, Other Than Those of Heading 6104
102	6103	Readymade Garments and Made ups (Ch 61-63)	Men's or Boys' Suits, Ensembles, Jackets, Blazers, Trousers, Bib and Brace Overalls, Breeches and Shorts (Other Than Swim Wear), Knitted or Crocheted
103	6104	Readymade Garments and Made ups (Ch 61-63)	Women's or Girls' Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib and Brace Overalls, Breeches and Shorts (Other Than Swim Wear), Knitted or Crocheted
104	6105	Readymade Garments and Made ups (Ch 61-63)	Men's or Boys' Shirts, Knitted or Crocheted
105	6106	Readymade Garments and Made ups (Ch 61-63)	Women's or Girls' Blouses, Shirts and Shirt-Blouses, Knitted or Crocheted
106	6107	Readymade Garments and Made ups (Ch 61-63)	Men's or Boys' Underpants, Briefs, Nightshirts, Pyjamas, Bathrobes, Dressing Gowns and Similar Articles, Knitted or Crocheted
107	6108	Readymade Garments and Made ups (Ch 61-63)	Women's or Girls' Slips, Petticoats, Briefs, Panties, Night Dresses, Pyjamas, Negligees, Bathrobes, Dressing Gowns and Similar Articles, Knitted or Crocheted
108	6109	Readymade Garments and Made ups (Ch61-63)	T-Shirts, Singlets and Other Vests, Knitted or Crocheted
109	6110	Readymade Garments and Made ups (Ch 61-63)	Jerseys, Pullovers, Cardigans, Waistcoats and Similar Articles, Knitted or Crocheted
110	6111	Readymade Garments and Made ups (Ch61-63)	Babies' Garments and Clothing Accessories, Knitted or Crocheted
111	6112	Readymade Garments and Made ups (Ch 61-63)	Track Suits, Ski Suits and Swimwear, Knitted or Crocheted
112	6113	Readymade Garments and Made ups (Ch 61-63)	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907
113	6114	Readymade Garments and Made ups (Ch 61-63)	Other Garments, Knitted or Crocheted
114	6115	Readymade Garments and Made ups (Ch 61-63)	Pantyhose, Tights, Stockings, Socks and Other Hosiery, Including Graduated Compression Hosiery (For Example, Stockings For Varicose Veins) and Footwear Without Applied Soles, Knitted or Crocheted
115	6116	Readymade Garments and Made ups (Ch 61-63)	Gloves, Mittens and Mitts, Knitted or Crocheted
116	6117	Readymade Garments and Made ups (Ch 61-63)	Other Made Up Clothing Accessories, Knitted or Crocheted; Knitted or Crocheted Parts of Garments or of Clothing Accessories
117	6201	Readymade Garments and Made ups (Ch 61-63)	Men's or Boys' Overcoats, Car-Coats, Cloaks, Anoraks (Including Ski-Jackets), Wind-Cheaters, Wind Jackets and Similar Articles Other Than Those of Heading 6203

118	6202	Readymade Garments and Made ups (Ch 61-63)	Women's or Girls' Overcoats, Car-Coats, Capes, Cloaks, Anoraks (Including Ski-Jackets), Wind-Cheaters, Wind-Jackets and Similar Articles, Other Than Those of Heading 6204
119	6203	Readymade Garments and Made ups (Ch 61-63)	Men's or Boys' Suits, Ensembles, Jackets, Blazers, Trousers Bib and Brace Overalls, Breeches and Shorts (Other Than Swimwear)
120	6204	Readymade Garments and Made ups (Ch 61-63)	Women's or Girls' Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib and Brace Overalls, Breeches and Shorts (Other Than Swimwear)
121	6205	Readymade Garments and Made ups (Ch 61-63)	Men's or Boys' Shirts
122	6206	Readymade Garments and Made ups (Ch 61-63)	Women's or Girls' Blouses, Shirts and Shirt-Blouses
123	6207	Readymade Garments and Made ups (Ch 61-63)	Men's or Boys' Singlets and Other Vests, Underpants, Briefs, Nightshirts, Pyjamas, Bathrobes, Dressing Gowns and Similar Articles
124	6208	Readymade Garments and Made ups (Ch 61-63)	Women's or Girls' Singlets and Other Vests, Slips, Petticoats, Briefs, Panties, Night dresses, Pyjamas, Negliges, Bathrobes, Dressing Gowns and Similar Articles
125	6209	Readymade Garments and Made ups (Ch 61-63)	Babies' Garments and Clothing Accessories
126	6210	Readymade Garments and Made ups (Ch 61-63)	Garments, Made Up of Fabrics of Heading 5602, 5603, 5903, 5906 or 5907
127	6211	Readymade Garments and Made ups (Ch 61-63)	Track Suits, Ski Suits and Swimwear; Other Garments
128	6212	Readymade Garments and Made ups (Ch 61-63)	Brassieres, Girdles, Corsets, Braces, Suspenders, Garters and Similar Articles and Parts Thereof, Whether or Not Knitted or Crocheted
129	6213	Readymade Garments and Made ups (Ch 61-63)	Hand kerchiefs
130	6214	Readymade Garments and Made ups (Ch 61-63)	Shawls, Scarves, Mufflers, Mantillas, Veils and The Like
131	6215	Readymade Garments and Made ups (Ch 61-63)	Ties, Bow Ties and Cravats
132	6216	Readymade Garments and Made ups (Ch 61-63)	Gloves, Mittens and Mitts
133	6217	Readymade Garments and Made ups (Ch 61-63)	Other Made Up Clothing Accessories; Parts of Garments or of Clothing Accessories, Other Than Those of Heading 6212
134	6301	Readymade Garments and Made ups (Ch 61-63)	Blankets and Travelling Rugs
135	6302	Readymade Garments and Made ups (Ch 61-63)	Bed Linen, Table Linen, Toilet Linen and Kitchen Linen
136	6303	Readymade Garments and Made ups (Ch 61-63)	Curtains (Including Drapes) and Interior Blinds: Curtain or Bed Valances

137	6304	Readymade Garments and Made ups (Ch 61-63)	Other Furnishing Articles, Excluding Those of Heading 9404
138	6305	Readymade Garments and Made ups (Ch 61-63)	Sacks and Bags, of A Kind Used For The Packing of Goods
139	6306	Readymade Garments and Made ups (Ch 61-63)	Tarpaulins, Awnings and Sunblinds; Tents; Sails For Boats, Sailboards or Land craft; Camping Goods
140	6307	Readymade Garments and Made ups (Ch 61-63)	Other Made Up Articles, Including Dress Patterns
141	6308	Readymade Garments and Made ups (Ch 61-63)	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale
142	6401	Leather Goods and footwear	Waterproof Footwear With Outer Soles and Uppers of Rubber or of Plastics, The Uppers of Which Are Neither Fixed To The Sole Nor Assembled By Stitching, Riveting, Nailing, Screwing, Plugging or Similar Processes
143	6402	Leather Goods and footwear	Other Footwear With Outer Soles and Uppers Of Rubber or Plastics
144	6403	Leather Goods and footwear	Footwear With Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Leather
145	6404	Leather Goods and footwear	Footwear With Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Textile Materials
146	6405	Leather Goods and footwear	Other Footwear
147	6406	Handicraft	Parts of Footwear (Including Uppers Whether or Not Attached To Soles Other Than Outer Soles); Removable In-Soles, Heel Cushions and Similar Articles; Gaiters, Leggings and Similar Articles, and Parts Thereof
148	6504	Handicraft	Hats and Other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
149	6505	Handicraft	Hats and Other Headgear, Knitted or Crocheted, or Made Up From Lace, Felt or Other Textile Fabric, In The Piece (But Not In Strips), Whether or Not Lined or Trimmed; Hair-Nets of Any Material, Whether or Not Lined or Trimmed
150	6601	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Umbrellas and Sun Umbrellas (Including Walking-Stick Umbrellas, Garden Umbrellas and Similar Umbrellas)
151	6602	Handicraft	Walking-sticks, seat-sticks, whips, riding-crops and the like
152	6603	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Parts, Trimmings and Accessories of Articles of Heading 6601 To 6602
153	6701	Handicraft	Skins and Other Parts of Birds With Their Feathers or Down, Feathers, Parts of Feathers, Down and Articles Thereof (Other Than Goods of Heading 0505 and Worked Quills and Scapes)
154	6702	Other Jute Manufactures	Artificial Flowers, Foliage and Fruit and Parts Thereof; Articles Made of Artificial Flowers, Foliage or Fruit
155	6703	Handicraft	Human Hair, Dressed, Thinned, Bleached or Other wise Worked; Wool or Other Animal Hair or Other Textile Materials, Prepared For Use In Making Wigs or The Like

156	6813	Ceramics and Allied Products	Friction Material and Articles Thereof (For Example, Sheets, Rolls, Strips, Segments, Discs, Washers, Pads), Not Mounted, For Brakes, For Clutches or The Like, With A Basis of Asbestos, of Other Mineral Substances or of Cellulose, Whether or Not Combined With Textile or Other Materials
157	6815	Handicraft	Articles of Stone or of Other Mineral Substances (Including Carbon Fibres, Articles of Carbon Fibres and Articles of Peat), Not Elsewhere Specified or Included
158	6901	Ceramics and Allied Products	Bricks, Blocks, Tiles and Other Ceramic Goods, of Siliceous Fossil Meals (For Example, Kieselguhr, Tripolite or Diatomite) or of Similar Siliceous Earths
159	6902	Ceramics and Allied Products	Refractory Bricks, Blocks, Tiles and Similar Refractory Ceramic Constructional Goods, Other Than Those of Siliceous Fossil Meals or Similar Siliceous Earths
160	6903	Ceramics and Allied Products	Other Refractory Ceramic Goods (For Example, Retorts, Crucibles, Muffles, Nozzles, Plugs, Supports, Cupels, Tubes, Pipes, Sheaths and Rods), Other Than Those of Siliceous Fossil Meals or of Similar Siliceous Earths
161	6904	Ceramics and Allied Products	Ceramic Building Bricks, Flooring Blocks, Support or Filler Tiles and The Like
162	6905	Ceramics and Allied Products	Roofing Tiles, Chimney-Pots, Cows, Chimney Liners, Architectural ornaments and Other Ceramic Constructional Goods
163	6906	Ceramics and Allied Products	Ceramic pipes, conduits, guttering and pipefitting
164	6907	Ceramics and Allied Products	Unglazed Ceramic Flags and Paving, Hearth or Wall Tiles; Unglazed Ceramic Mosaic Cubes and The Like, Whether or Not On A Backing
165	6908	Ceramics and Allied Products	Glazed Ceramic Flags and Paving, Hearth or Wall Tiles; Glazed Ceramic Mosaic Cubes and The Like, Whether or Not On A Backing
166	6909	Ceramics and Allied Products	Ceramic Wares For Laboratory, Chemical or Other Technical Uses; Ceramic Troughs, Tubs and Similar Receptacles of A Kind Used In Agriculture; Ceramic Pots, Jars and Similar Articles of A Kind Used For The Conveyance or Packing of Goods
167	6910	Ceramics and Allied Products	Ceramic Sinks, Wash Basins, Wash Basin Pedestals, Baths, Bidets, Water Closet Pans, Flushing Cisterns, Urinals and Similar Sanitary Fixtures
168	6911	Handicraft	Tableware, Kitchenware, Other Household Articles and Toilet Articles, of Porcelain or China
169	6912	Handicraft	Ceramic Tableware, Kitchenware, Other Household Articles and Toilet Articles, Other Than of Porcelain or China
170	6913	Handicraft	Statuettes and Other ornamental Ceramic Articles
171	6914	Handicraft	Other Ceramic Articles
172	7001	Glass and Glassware	Cullet and Other Waste and Scrap of Glass; Glass In The Mass
173	7002	Glass and Glassware	Glass In Balls (Other Than Microspheres of Heading 7018), Rods or Tubes, Unworked
174	7003	Glass and Glassware	Cast Glass and Rolled Glass, In Sheets or Profiles, Whether or Not Having An Absorbent, Reflecting or Non-Reflecting Layer, But Not Other wise Worked
175	7004	Glass and Glassware	Drawn Glass and Blown Glass, In Sheets, Whether or Not Having An Absorbent, Reflecting or Non-Reflecting Layer But Not Other wise Worked
176	7005	Glass and Glassware	Float Glass and Surface Ground or Polished Glass, In Sheets, Whether or Not Having An Absorbent, Reflecting or Non-Reflecting Layer, But Not Other wise Worked

177	7007	Glass and Glassware	Safety Glass, Consisting of Toughened Tempered) or Laminated Glass
178	7008	Glass and Glassware	Multiple-Walled Insulating Units of Glass
179	7009	Handicraft	Glass Mirrors, Whether or Not Framed, Including Rear-View Mirrors
180	7010	Glass and Glassware	Carboys, Bottles, Flasks, Jars, Pots, Phials, Ampoules and Other Containers, of Glass, of A Kind Used For The Conveyance or Packing of Goods; Preserving Jars of Glass; Stoppers, Lids and Other Closures, of Glass
181	7011	Glass and Glassware	Glass Envelopes (Including Bulbs and Tubes), Open, and Glass Parts Thereof, Without Fittings, For Electric Lamps, Cathode-Ray Tubes or The Like
182	7013	Handicraft	Glassware of A Kind Used For Table, Kitchen, Toilet, office, Indoor Decoration or Similar Purposes (Other Than That of Heading 7010 or 7018)
183	7014	Glass and Glassware	Signalling Glassware and Optical Elements of Glass (Other Than Those of Heading 7015), Not Optically Worked
184	7015	Glass and Glassware	Clock or Watch Glasses and Similar Glasses, For Non-Corrective or Corrective Spectacles, Curved, Bent, Hollowed or The Like; Not Optically Worked; Hollow Glass Spheres and Their Segments, For The Manufacture of Such Glasses
185	7016	Glass and Glassware	Paving Blocks, Slabs, Bricks, Squares, Tiles and Other Articles of Pressed or Moulded Glass, Whether or Not Wired, of A Kind Used For Building or Construction Purposes; Glass Cubes and Other Glass Small Wares, Whether or Not On A Backing, For Mosaics or Similar Decorative Purposes; Leaded Lights and The Like; Multi-Cellular or Foam Glass In Blocks, Panels, Plates, Shells or Similar Forms
186	7017	Glass and Glassware	Laboratory, Hygienic or Pharmaceutical Glassware, Whether or Not Graduated or Calibrated
187	7018	Handicraft	Glass Beads, Imitation Pearls, Imitation Precious or Semi-Precious Stones and Similar Glass Smallwares, and Articles Thereof Other Than Imitation Jewellery; Glass Eyes Other Than Prosthetic Articles; Statuettes and Other ornaments of Lamp-Worked Glass, Other Than Imitation Jewellery; Glass Microspheres Not Exceeding 1 Mm In Diameter
188	7019	Glass and Glassware	Glass Fibres (Including Glass Wool) and Articles Thereof (For Example, Yarn, Woven Fabrics)
189	7020	Handicraft	Other Articles of Glass
190	7117	Handicraft	Imitation Jewellery
191	7301	Articles of Iron or Steel	Sheet Piling of Iron or Steel, Whether or Not Drilled, Punched or Made From Assembled Elements; Welded Angles, Shapes and Sections, of Iron or Steel
192	7302	Articles of Iron or Steel	Railway or Tramway Track Construction Material of Iron or Steel, The Following: Rails, Check-Rails and Rack Rails, Switch Blades, Crossing Frogs, Point Rods and Other Crossing Pieces, Sleepers (Cross-Ties), Fish-Plates, Chairs, Chair Wedges, Sole Plates (Base Plates), Rail Clips, Bedplates, Ties and Other Material Specialized For Jointing or Fixing Rails
193	7304	Articles of Iron or Steel	Tubes, Pipes and Hollow Profiles, Seamless, of Iron (Other Than Cast Iron) or Steel
194	7306	Articles of Iron or Steel	Other Tubes, Pipes and Hollow Profiles (For Example, Open Seam or Welded, Riveted or Similarly Closed), of Iron or Steel
195	7307	Articles of Iron or Steel	Tube or Pipe Fittings (For Example, Couplings, Elbows, Sleeves), of Iron or Steel

196	7309	Articles of Iron or Steel	Reservoirs, Tanks, Vats and Similar Containers For Any Material (Other Than Compressed or Liquefied Gas), of Iron or Steel, of A Capacity Exceeding 300 L, Whether or Not Lined or Heat-Insulated, But Not Fitted With Mechanical or Thermal Equipment
197	7310	Articles of Iron or Steel	Tanks, Casks, Drums, Cans, Boxes and Similar Containers, For Any Material (Other Than Compressed or Liquefied Gas), of Iron or Steel, of A Capacity Not Exceeding 300 L, Whether or Not Lined or Heat-Insulated, But Not Fitted With Mechanical or Thermal Equipment
198	7311	Articles of Iron or Steel	Containers For Compressed or Liquefied Gas, of Iron or Steel
199	7314	Articles of Iron or Steel	Cloth (Including Endless Bands), Grill, Netting and Fencing, of Iron or Steel Wire; Expanded Metal of Iron or Steel
200	7315	Articles of Iron or Steel	Chain and Parts Thereof, of Iron or Steel
201	7316	Articles of Iron or Steel	Anchors, Grapnels and Parts Thereof, of Iron or Steel
202	7317	Articles of Iron or Steel	Nails, Tacks, Drawing Pins, Corrugated Nails, Staples (Other Than Those of Heading 8305) and Similar Articles, of Iron or Steel, Whether or Not With Heads of Other Material, But Excluding Such Articles With Heads of Copper
203	7318	Articles of Iron or Steel	Screws, Bolts, Nuts, Coach-Screws, Screw Hooks, Rivets, Cotters, Cotter-Pins, Washers (Including Spring Washers) and Similar Articles, of Iron or Steel
204	7319	Articles of Iron or Steel	Sewing Needles, Knitting Needles, Bodkins, Crochet Hooks, Embroidery Stiletos and Similar Articles, For Use In The Hand, of Iron or Steel; Safety Pins and Other Pins, of Iron or Steel, Not Elsewhere Specified or Included
205	7320	Auto Components/Parts	Springs and Leaves For Springs, of Iron or Steel
206	7321	Articles of Iron or Steel	Stoves, Ranges, Grates, Cookers (Including Those With Subsidiary Boilers For Central Heating), Barbecues, Braziers, Gas-Rings, Plate Warmers and Similar Non-Electric Domestic Appliances, and Parts Thereof, of Iron or Steel
207	7322	Articles of Iron or Steel	Radiators For Central Heating, Not Electrically Heated, and Parts Thereof, of Iron or Steel; Air Heaters and Hot Air Distributors (Including Distributors Which Can Also Distribute Fresh or Conditioned Air), Not Electrically Heated, Incorporating A Motor-Driven Fan or Blower, and Parts Thereof, of Iron or Steel
208	7323	Articles of Iron or Steel	Table, Kitchen or Other Household Articles and Parts Thereof, of Iron or Steel; Iron or Steel Wool; Pot Scourers and Scouring or Polishing Pads, Gloves and The Like, of Iron or Steel
209	7324	Articles of Iron or Steel	Sanitary Ware and Parts Thereof, of Iron or Steel
210	7325	Articles of Iron or Steel	Other Cast Articles of Iron or Steel
211	7326	Articles of Iron or Steel	Other Articles of Iron or Steel
212	8201	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Hand Tools, The Following: Spades, Shovels, Mattocks, Picks, Hoes, Forks and Rakes; Axes, Bill Hooks and Similar Hewing Tools; Secateurs and Pruners of Any Kind; Scythes, Sickles, Hay Knives, Hedge Shears, Timber Wedges and Other Tools of A Kind Used In Agriculture, Horticulture or Forestry
213	8202	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Hand Saws; Blades For Saws of All Kinds Including Slitting, Slotting or Toothless Saw Blades)
214	8203	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Files, Rasps, Pliers (Including Cutting Pliers), Pincers, Tweezers, Metal Cutting Shears, Pipe-Cutters, Bolt Croppers, Perforating Punches and Similar Hand Tools

215	8204	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Hand -Operated Spanners and Wrenches (Including Torque Meter Wrenches But Not Including Tap Wrenches); Interchangeable Spanner Sockets, With or Without Hand les
216	8205	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Hand Tools (Including Glaziers Diamonds), Not Elsewhere Specified or Included; Blow Lamps; Vices; Clamps and The Like, Other Than Accessories For and Parts of, Machine Tools; Anvils; Portable Forges; Hand -or Pedal-Operated Grinding Wheels With Frameworks
217	8206	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Tools of Two or More of The Headings 8202 To8205, Put Up In Sets For Retail Sale
218	8207	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Interchangeable Tools For Hand Tools, Whether or Not Power-Operated, or For Machine -Tools (For Example, For Pressing, Stamping, Punching, Tapping, Threading, Drilling, Boring, Broaching, Milling, Turning or Screw Driving), Including Dies For Drawing or Extruding Metal, and Rock Drilling or Earth Boring Tools
219	8208	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Interchangeable Tools For Hand Tools, Whether or Not Power-Operated, or For Machine -Tools(For Example, For Pressing, Stamping, Punching, Tapping, Threading, Drilling, Boring, Broaching, Milling, Turning or Screw Driving), Including Dies For Drawing or Extruding Metal, and Rock Drilling or Earth Boring Tools
220	8209	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Plates, Sticks, Tips and The Like For Tools, Unmounted, of Cermets
221	8210	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Hand -operated mechanical appliances, weighing10 kg or less, used in the preparation, conditioning or serving of food or drink
222	8211	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Knives With Cutting Blades, Serrated or Not (Including Pruning Knives), Other Than Knives of Heading 8208, and Blades Therefore
223	8212	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Razors and Razor Blades (Including Razorblades Blanks In Strips)
224	8213	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Scissors, tailors' shears and similar shears, and blades Therefore
225	8214	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Other Articles of Cutlery (For Example, Hair Clippers, Butchers' or Kitchen Cleavers, Choppers and Mincing Knives, Paper Knives); Manicure or Pedicure Sets and Instruments (Including Nail Files)

226	8215	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Spoons, Forks, Ladles, Skimmers, Cake-Servers, Fish-Knives, Butter-Knives, Sugar Tongs and Similar Kitchen or Tableware
227	8301	Misc Articles of base metals	Padlocks and Locks (Key, Combination or Electrically Operated), of Base Metal; Clasps and Frames With Clasps, Incorporating Locks, of Base Metal; Keys For Any of The Foregoing Articles, of Base Metal
228	8302	Misc Articles of base metals	Base Metal Mountings, Fittings and Similar Articles Suitable For Furniture, Doors, Staircases, Windows, Blinds, Coachwork, Saddlery, Trunks, Chests, Caskets or The Like; Base Metal Hat-Racks, Hat-Pegs, Brackets and Similar Fixtures; Castors With Mountings of Base Metal; Automatic Door Closures of Base Metal
229	8303	Misc Articles of base metals	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong rooms, cash or deed boxes and the like, of base metal
230	8304	Misc Articles of base metals	Filing, cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stand s and similar office or desk equipment, of base metal, Other than office furniture of heading 9403
231	8305	MiscArticles of base metals	Fittings For Loose-Leaf Binders or Files, Letter Clips, Letter Corners, Paper Clips, Indexing Tags and Similar office Articles, of Base Metal; Staples In Strips (For Example, For offices, Upholstery, Packaging), of Base Metal
232	8306	Misc Articles of base metals	Bells, Gongs and The Like, Non-Electric, of Base Metal; Statuettes and Other ornaments, of Base Metal; Photograph, Picture or Similar Frames, of Base Metal; Mirrors of Base Metal
233	8307	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Flexible Tubing of Base Metal, With or Without Fittings
234	8308	Misc Articles of base metals	Clasps, Frames With Clasps, Buckles, Buckle-Clasps, Hooks, Eyes, Eyelets and The Like, of Base Metal, of A Kind Used For Clothing, Footwear, Awnings, Hand bags, Travel Goods or Other Made Up Articles; Tubular or Bifurcated Rivets, of Base Metal; Beads and Spangles, of Base Metals
235	8309	Misc Articles of base metals	Stoppers, Caps and Lids (Including Crown Corks, Screw Caps and Pouring Stoppers), Capsules For Bottles, Threaded Bung, Bung Covers, Seals and Other Packing Accessories, of Base Metal
236	8310	Misc Articles of base metals	Sign-Plates, Name-Plates, Address-Plates and Similar Plates, Numbers, Letters and Other Symbols, of Base Metal, Excluding Those of Heading
237	8311	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Wire, Rods, Tubes, Plates, Electrodes and Similar Products, of Base Metal or of Metal Carbides, Coated or Cored With Flux Material, of A Kind Used For Soldering, Brazing, Welding or Deposition of Metal or of Metal Carbides; Wire and Rods, of Agglomerated Base Metal Powder, Used For Metal Spraying
238	8401	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Nuclear Reactors; Fuel Elements (Cartridges), on-Irradiated, For Nuclear Reactors, Machinery and Apparatus For Isotopic Separation

239	8402	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Steam or Other Vapour Generating Boilers(Other Than Central Heating Hot Water Boilers Capable Also of Producing Low Pressure Steam):Super-Heated Water Boilers
240	8403	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Central Heating Boilers Other Than Those of Heading
241	8404	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Auxiliary Plant For Use With Boilers of Heading8402 or 8403 (For Example, Economisers,Super-Heaters, Soot Removers, Gas Recovers); Condensers For Steam or Other Vapour Power Units
242	8405	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Producer Gas or Water Gas Generators, With or Without Their Purifiers; Acetylene Gas Generators and Similar Water Process Gas Generators, With or Without Their Purifiers
243	8406	Industrial Machinery, Electrical and Engineering items, IC engine, Machine tools, Parts	Steam Turbines and Other Vapour Turbines
244	8407	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Spark-Ignition Reciprocating or Rotary Internal Combustion Piston Engines
245	8408	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Compression-Ignition Internal Combustion Piston Engines (Diesel or Semi-Diesel Engines)
246	8409	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Parts Suitable For Use Solely or Principally With The Engines of Heading 8407 or 8408
247	8410	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Hydraulic Turbines, Water Wheels and Regulators Therefore Hydraulic Turbins and Water Wheels
248	8411	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Turbo-Jets, Turbo-Propellers and Other Gas Turbines
249	8412	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Other Engines and Motors
250	8413	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Pumps For Liquids, Whether or Not Fitted With A Measuring Device; Liquid Elevators

251	8414	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Air or Vacuum Pumps, Air or Other Gas Compressors and Fans; Ventilating or Recycling Hoods Incorporating A Fan, Whether or Not Fitted With Filters
252	8415	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Air Conditioning Machines, Comprising A Motor Driven Fan and Elements For Changing The Temperature and Humidity, Including Those Machines In Which The Humidity Cannot Be Separately Regulated.
253	8416	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Furnace Burners For Liquid Fuel, For Pulverised Solid Fuel or For Gas; Mechanical Stokers, Including Their Mechanical Grates, Mechanical Ash Dischargers and Similar Appliances
254	8417	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Industrial or Laboratory Furnaces and Ovens, Including Incinerators, Non-Electric
255	8418	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Refrigerators, Freezers and Other Refrigerating or Freezing Equipment, Electric or Other ; Heat Pumps Other Than Air Conditioning Machines of Heading
256	8419	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Machinery, Plant or Laboratory Equipment, Whether or Not Electrically Heated,(Excluding Furnaces, Ovens and Other Equipment of Heading 8514), For The Treatment of Materials By A Process Involving A Change of Temperature Such As Heating, Cooking, Roasting, Distilling, Rectifying, Sterilising Pasteurising, Steaming, Drying, Evaporating, Vapourising, Condensing or Cooling, Other Than Machinery or Plant of A Kind Used For Domestic Purposes
257	8420	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Calendering or Other Rolling Machines, Other Than For Metals or Glass, and Cylinders Therefore
258	8421	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Centrifuges, Including Centrifugal Dryers; Filtering or Purifying Machinery and Apparatus, For Liquids or Gases
259	8422	Industrial Machinery, Electrical and Engineering items, IC Engine ,Machine tools, Parts	Dish Washing Machines; Machinery For Cleaning or Drying Bottles or Other Containers; Machinery For Filling, Closing, Sealing or Labelling Bottles, Canes, Boxes, Bags or Other Containers; Machinery For Capsuling Bottles Jars, Tubes and Similar Containers; Other Packing or Wrapping Machinery (Including Heat-Shrink Wrapping Machinery); Machinery For Aerating Beverages
260	8423	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Weighting Machinery (Excluding Balances of A Sensitivity of 5 Centigrams or Better), Including Weight Operated Counting or Checking Machines; Weighing Machine Weights of All Kinds
261	8424	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Mechanical Appliances (Whether or Not Hand -Operated) For Projecting, Dispersing or Spraying Liquids or Powders; Fire Extinguishers, Whether or Not Charged; Spray Guns and Similar Appliances; Steam or Sand Blasting Machines and Similar Jet Projecting Machines

262	8425	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Pulley Tackle and Hoists Other Than Skip Hoists; Winches and Capstans; Jacks
263	8426	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Ship's Derricks; Cranes, Including Cable Cranes; Mobile Lifting Frames, Straddle Carriers and Works Trucks Fitted With A Crane
264	8429	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Self-Propelled Bulldozers, Angledozer, Graders, Levellers, Scrapers, Mechanical Shovels, Excavators, Shovel Loaders, Tamping Machines and Road Rollers
265	8430	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Other Moving, Grading, Levelling, Scrapping, Excavating, Tamping, Compacting, Extracting or Boring Machinery, For Earth, Minerals or ores; Pile-Drivers and Pile-Extractors; Snow-Ploughs and Snow-Blowers
266	8432	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Agricultural, Horticultural or Forestry Machinery of Soil Preparation or Cultivation; Lawn or Sports-Ground Rollers
267	8433	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Harvesting or Threshing Machinery, Including Straw or Fodder Balers; Grass or Hay Mowers; Machines For Cleaning, Sorting or Grading Eggs, Fruit or Other Agricultural Produce, Other Than Machinery of Heading 8437
268	8434	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Milking Machines and Dairy Machinery
269	8435	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Presses, Crushers & Similar Machinery Used In The Manufacture of Wine, Cider, Fruit Juices or Similar Beverages
270	8436	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Other Agricultural, Horticultural, Forestry, Poultry-Keeping or Bee-Keeping Machinery, Including Germination Plant Fitted With Mechanical or Thermal Equipment; Poultry Incubators and Brooders
271	8437	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machines For Cleaning, Sorting or Grading Seed, Grain or Dried Leguminous Vegetables; Machinery Used In The Milling Industry or For The Working of Cereals or Dried Leguminous Vegetables, Other Than Farm-Type Machinery
272	8438	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machinery, Not Specified or Included Elsewhere In This Chapter, For The Industrial Preparation or Manufacture of Food or Drink, Other Than Machinery For The Extraction or Preparation of Animal or Fixed Vegetable Fats or Oils
273	8439	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machinery For Making Pulp of Fibrous Cellulosic Material or For Making or Finishing Paper or Paperboard

274	8440	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Book-Binding Machinery, Including Book-Sewing Machines
275	8441	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Other Machinery For Making Up Paper Pulp, Paper or Paper Board, Including Cutting Machines of All Kinds
276	8442	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machinery, Apparatus and Equipment (Other Than The Machine Tools of Headings 8456 To8465) For Preparing or Making Plates, Printing Components; Plates, Cylinders and Other Printing Components; Plates, Cylinders and Litho Graphic Stones, Prepared For Printing Purposes (For Example, Planed, Grained or Polished)
277	8443	Telecom Instruments	Printing Machinery Used For Printing By Means of Plates, Cylinders and Other Printing Components of Heading 8442; Other Printers, Copying Machines and Facsimile Machines, Whether or Not Combined; Parts and Accessories Thereof
278	8444	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machines For Extruding, Drawing, Texturing or Cutting Man-Made Textile Materials
279	8445	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Machines For Preparing Textile Fibres; Spinning, Doubling or Twisting Machines and Other Machinery For Producing Textile Yarns; Textile Reeling or Winding (Including Weft-Winding) Machines and Machines For Preparing Textile Yarns For Use On The Machines of Heading 8446or 8447
280	8446	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Weaving Machines (Looms)
281	8447	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Knitting Machines, Stich-Bonding Machines and Machines For Making Gimped Yarn, Tulle, Lace, Embroidery, Trimmings, Braid or Net and Machines For Tufting
282	8448	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Auxiliary Machinery For Use With Machines of Headings 8444, 8445, 8446 or 8447 (For Example, Dobbies, Jacquards, Automatic Stop Motions, Shuttle Changing Mechanisms); Parts &Accessories Suitable For Use Solely or Principally With The Machines of This Heading or of Headings 8444, 8445, 8446 or 8447 (For Example, Spindles & Spindle Flyers, Card Clothing, Combs, Extruding Nipples Shuttles,Healds & Heald Frame, Hosiery Needles)
283	8449	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machinery For The Manufacture or Finishing of Felt or Non wovens In The Piece or In Shapes, Including Machinery For Making Felt Hats; Blocks For Making Hats
284	8450	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Household or Laundry-Type Washing Machines, Including Machines Which Both Wash and Dry

285	8451	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Machinery (Other Than Machines of Heading 8450) For Washing, Cleaning, Wringing, Drying, Ironing, Pressing (Including Fusing Presses), Bleaching, Dyeing, Dressing, Finishing, Coating or Impregnating Textile Yarns, Fabrics or Made-Up Textile Articles and Machines For Applying The Paste To The Base Fabric or Other Support Used In The Manufacture of Floor Coverings Such As Linoleum; Machines For Reeling, Unreeling, Folding, Cutting or Pinking Textile Fabrics
286	8452	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Sewing Machines, Other Than Book-Sewing Machines of Heading 8440; Furniture, Bases and Covers Specially Designed For Sewing Machines; Sewing Machine Needles
287	8453	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machinery For Preparing, Tanning or Working Hides, Skins or Leather or For Making or Repairing Footwear or Other Articles of Hides, Skins or Leather, Other Than Sewing Machines
288	8454	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Converters, Ladles, Ingot Moulds and Casting Machines, of A Kind Used In Metallurgy or In Metal Foundries
289	8455	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Metal-Rolling Mills and Rolls Therefore
290	8456	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Machine-Tools For Working Any Material By Removal of Material, By Laser or Other Light or Photon Beam, Ultra-Sonic, Electro-Discharge, Electro-Chemical, Electron Beam, Ionic-Beam or Plasma Arc Process; Water-Jet Cutting Machines
291	8457	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Machining Centres, Unit Construction Machines (Single Station) and Multi-Station Transfer Machines For Working Metal
292	8458	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Lathes (Including Turning Centres) For Removing Metal
293	8459	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Machine-Tools (Including Way-Type Unit Head Machines) For Drilling, Boring, Milling, Treading or Tapping By Removing Metal, Other Than Lathes (Including Turning Centres) of Heading 8458
294	8460	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machine-Tools For Deburring, Sharpening, Grinding, Honing, Lapping, Polishing or Other wise Finishing Metal or Cermets By Means of Grinding Stones, Abrasives or Polishing Products, Other Than Gear Cutting, Gear Grinding or Gear Finishing Machines of Heading
295	8461	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machine-Tools For Planning, Shaping, Slotting, Broaching, Gear Cutting, Gear Grinding or Gear Finishing, Sawing, Cutting-off and Other Machine Tools Working By Removing Metal, or Cermets, Not Elsewhere Specified or Included

296	8462	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Machine-Tools (Including Presses) For Working Metal By Forging, Hammering or Die-Stamping; Machine-Tools (Including Presses) For Working Metal By Bending, Folding Straightening, Flattening, Shearing, Punching or Notching; Presses For Working Metal or Metal Carbides, Not Specified Above
297	8463	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Other Machine Tools For Working Metal or Cermets Without Removing Material
298	8464	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machine Tools For Working Stone, Ceramics, Concrete, Asbestos Cement or Like Mineral Materials or For Cold Working Glass
299	8465	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Machine-Tools (Including Machines For Nailing, Stapling, Glueing or Other wise Assembling) For Working Wood, Cork, Bone, Hard Rubber, Hard Plastics or Similar Hard Materials
300	8466	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Parts and Accessories Suitable For Use Solely or Principally With The Machines of Headings 8456To 8465, Including Work or Tool Holders, Self-Opening Die heads, Dividing Heads and Other Special Attachments For Machine-Tools; Tool Holders For Any Type of Tool, For Working In The Hand
301	8467	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Tools For Working In The Hand , Pneumatic, Hydraulic or With Self-Contained Electric or Non-Electric Motor
302	8468	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Machinery and Apparatus For Soldering, Brazing or Welding Whether or Not Capable of Cutting, Other Than Those of Heading 8415; Gas-Operated Surface Tempering Machines and Appliances
303	8474	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Machinery For Sorting, Screening, Separating, Washing, Crushing, Grinding, Mixing or Kneading Earth, Stone, ores or Other Mineral Substances, In Solid (Including Powder or Paste) Form; Machinery For Agglomerating, Shaping or Moulding Solid Mineral Fuels, Ceramic Paste, Unhardened Cements, Plastering Materials or Other Mineral Products In Powder or Paste Form; Machines For Forming Foundry Moulds of Sand
304	8475	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machines For Assembling Electric or Electronic Lamps, Tubes or Valves or Flash-Bulbs, In Glass Envelopes; Machines of Manufacturing or Hot Working Glass or Glassware
305	8476	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Automatic Goods-Vending Machines (For Example, Postage Stamps, Cigarette, Food or Beverage Machines), Including Money-Changing Machines
306	8477	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Machinery For Working Rubber or Plastics or For The Manufacture of Products From These Materials, Not Specified or Included Elsewhere In This Chapter

307	8478	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machinery For Preparing or Making Up Tobacco, Not Specified or Included Elsewhere In This Chapter
308	8479	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machines and Mechanical Appliances Having Individual Functions, Not Specified or Included Elsewhere In This Chapter
309	8480	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Moulding Boxes For Metal Foundry; Mould Bases; Moulding Patterns; Moulds For Metal (Other Than Ingot Moulds), Metal Carbides, Glass, Mineral Materials, Rubber or Plastics
310	8481	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Taps, Cocks, Valves and Similar Appliances For Pipes, Boiler Shells, Tanks, Vats or The Like, Including Pressure-Reducing Valves and Thermostatically Controlled Valves
311	8482	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Ball or Roller Bearings
312	8483	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Transmission Shafts (Including Cam Shafts and Crank Shafts) and Cranks; Bearings Housings and Plain Shaft Bearings; Gears and Gearing; Ball or Roller Screws; Gear Boxes and Other Speed Changers, Including Torque Converters; Flywheels and Pulleys, Including Pulley Blocks; Clutches and Shaft Couplings (Including Universal Joints)
313	8484	Auto Components/Parts	Gaskets and Similar Joints of Metal Sheetting Combined With Other Material or of Two or More Layers of Metal; Sets or Assortments of Gaskets and Similar Joints, Dissimilar In Composition, Put Up In Pouches, Envelopes or Similar Packings; Mechanical Seals
314	8486	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Machines and Apparatus of A Kind Used Solely or Principally For The Manufacture of Semiconductor Boules or Wafers, Semiconductor Devices, Electronic Integrated Circuits or Flat Panel Displays; Machines and Apparatus Specified In Note 9 (C) To This Chapter; Parts and Accessories
315	8487	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Machine Parts, Not Containing Electrical Connectors, Insulators, Coils, Contacts or Other Electrical Features, Not Specified or Included Elsewhere In This Chapter
316	8502	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Electric Generating Sets and Rotary Converters
317	8503	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Parts Suitable For Use Solely or Principally With The Machines of Heading 8501 or 8502

318	8504	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Electrical Transformers, Static Converters (for example, Rectifiers) and Inductors
319	8506	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Primary Cells and Primary Batteries
320	8507	Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts	Electric Accumulators, Including Separators Therefore, Whether or Not Rectangular (Including Square)
321	8508	Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts	Vaccum Cleaners
322	8509	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Electro-Mechanical Domestic Appliances, With Self-Contained Electric Motor, Other Than Vacuum Cleaners of Heading 8508
323	8510	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Shavers, Hair Clippers and Hair-Removing Appliances, With Self-Contained Electric Motor
324	8511	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Electrical Ignition or Starting Equipment of A Kind Used For Spark-Ignition or Compression-Ignition Internal Combustion Engines (For Example, Ignition Magnetos, Magneto-Dynamos, Ignition Coils, Sparking Plugs and Glow Plugs, Starter Motors); Generators (For Example, Dynamos, Alternators) and Cut-Outs of A Kind Used In Conjunction With Such Engines
325	8512	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Electrical Lighting or Signalling Equipment (Excluding Articles of Heading 8539), Windscreen Wipers, Defrosters and Demisters, of A Kind Used For Cycles or Motor Vehicles
326	8513	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Portable Electric Lamps Designed To Function By Their Own Source of Energy (For Example, Dry Batteries, Accumulators, Magnetos), Other Than Lighting Equipment of Heading
327	8514	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Industrial or Laboratory Electric Furnaces and Ovens (Including Those Functioning By Induction or Dielectric Loss); Other Industrial or Laboratory Equipment For The Heat Treatment of Materials By Induction or Dielectric Loss
328	8515	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Electric (Including Electrically Heated Gas), Laser or Other Light or Photo Beam, Ultrasonic, Electron Beam, Magnetic Pulse or Plasma Arc Soldering, Brazing or Welding Machines and Apparatus, Whether or Not Capable of Cutting; Electric Machines and Apparatus For Hot Spraying of Metals or Cermets

329	8516	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Electric Instantaneous or Storage Water Heaters and Immersion Heaters; Electric Space Heating Apparatus and Soil Heating Apparatus; Electro-Thermic Hair-Dressing Apparatus (For Example, Hair Dryers, Hair Curlers, Curling Tong Heaters) and Hand Dryers, Electric Smoothing Irons; Other Electro-Thermic Appliances of A Kind Used For Domestic Purposes; Electric Heating Resistors, Other Than Those of Heading 8545
330	8517	Telecom Instruments	Telephone Sets, Including Telephones For Cellular Networks or For Other Wireless Networks; Other Apparatus For The Transmission or Reception of Voice, Images or Other Data, Including Apparatus For Communication In A Wired or Wireless Network (Such As A Local or Wide Area Network), Other Than Transmission or Reception Apparatus of Heading 8443, 8525, 8527 or 8528.
331	8519	Telecom Instruments	Sound Recording or Reproducing Apparatus
332	8525	Telecom Instruments	Transmission Apparatus For Radio-Broadcasting or Television, Whether or Not Incorporating Reception Apparatus or Sound Recording or Reproducing Apparatus; Television Cameras, Digital Cameras and Video Camera Recorders
333	8526	Telecom Instruments	Radar Apparatus, Radio Navigational Aid Apparatus and Radio Remote Control Apparatus
334	8527	Telecom Instruments	Reception Apparatus For Radio-Broadcasting Whether or Not Combined, In The Same Housing, With Sound Recording or Reproducing Apparatus or A Clock
335	8530	Electrical Machinery and Equipment	Electrical Signaling, Safety or Traffic Control Equipment For Railways, Tramways, Roads, Inland Waterways, Parking Facilities, Port Installations or Airfields (Other Than Those of Heading 8608)
336	8535	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Electrical Apparatus For Switching or Protecting Electrical Circuits, or For Making Connections To or In Electrical Circuits (For Example, Switches, Fuses, Lightning Arresters, Voltage Limiters, Surge Suppressors, Plugs and Other Connectors, Junction Boxes), For A Voltage Exceeding 1,000 Volts
337	8536	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Electrical Apparatus For Switching or Protecting Electrical Circuits, or For Making Connections To or In Electrical Circuits (For Example, Switches, Relays, Fuses, Surge Suppressors, Plugs, Sockets, Lamp-Holders and Other Connectors, Junction Boxes), For A Voltage Not Exceeding 1,000 Volts: Connectors For Optical Fibres, Optical Fibre Bundles or Cables
338	8539	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Electric Filament or Discharge Lamps, Including Sealed Beam Lamp Units and Ultra-Violet or Infra-Red Lamps; Arc-Lamps
339	8544	Misc Articles of base metals	Insulated (Including Enamelled or Anodised) Wire, Cable (Including Co-Axial Cable) and Other Insulated Electric Conductors, Whether or Not Fitted With Connectors; Optical Fibre Cables, Made Up of Individually Sheathed Fibres, Whether or Not Assembled With Electric Conductors or Fitted With Connectors
340	8545	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Carbon Electrodes, Carbon Brushes, Lamp Carbons, Battery Carbons and Other Articles of Graphite or Other Carbon, With or Without Metal, of A Kind Used For Electrical Purposes

341	8546	Glass and Glassware	Electrical Insulators of Any Material
342	8547	Ceramics and Allied Products	Insulating Fittings For Electrical Machines, Appliances or Equipment, Being Fittings Wholly of Insulating Material Apart From Any Minor Components of Metal (For Example, Threaded Sockets) Incorporated During Moulding Solely For The Purposes of Assembly, Other Than Insulators of Heading 8546; Electrical Conduit Tubing and Joints Therefore, of Base Metal Lined With Insulating Material
343	8701	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Tractors (Other Than Tractors of Heading 8709)
344	8706	Auto Components/Parts	Chassis Fitted With Engines, For The Motor Vehicles of Headings 8701 To 8705
345	8707	Auto Components/Parts	Bodies (Including Cabs), For The Motor Vehicles of Headings 8701 To 8705
346	8708	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Parts and Accessories of The Motor Vehicles of Headings 8701 To 8705
347	8709	AutoComponents/Parts	Works Trucks, Self-Propelled, Not Fitted With Lifting or Hand ling Equipment, of The Type Used In Factories, Warehouses, Dock Areas or Airports For Short Distance Transport of Goods; Tractors of The Type Used On Railway Station Platforms; Parts of The Foregoing Vehicles
348	8712	Bicycle & Parts	Bicycles and Other Cycles (Including Delivery Tricycles), Not Motorised
349	8713	Bicycle & Parts	Carriages For Disabled Persons, Whether or Not Motorised or Other wise Mechanically Propelled
350	8714	Auto Components/Parts	Parts and Accessories of Vehicles of Headings8711 To 8713
351	8715	Bicycle & Parts	Baby Carriages and Parts Thereof
352	8716	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Trailers and Semi-Trailers; Other Vehicles, Not Mechanically Propelled; Parts Thereof
353	9001	Optical Frames, Lenses, Sunglasses Etc	Optical Fibres and Optical Fibre Bundles; Optical Fibre Cables Other Than Those of Heading No8544; Sheets and Plates of Polarising Material; Lenses (Including Contact Lenses), Prisms, Mirrors and Other Optical Elements, of Any Material, Unmounted, Other Than Such Elements of Glass Not Optically Worked
354	9002	Optical Frames, Lenses, Sunglasses Etc	Lenses, Prisms, Mirrors and Other Optical Elements, of Any Material, Mounted, Being Parts of or Fittings For Instruments or Apparatus, Other Than Such Elements of Glass Not Optically Worked
355	9003	Optical Frames, Lenses, Sunglasses Etc	Frames and Mountings For Spectacles, Gogglesor The Like, and Parts Thereof
356	9004	Optical Frames, Lenses, Sunglasses Etc	Spectacles, Goggles and The Like, Corrective, Protective or Other
357	9005	Medical and Scientific Instruments	Binoculars, Monoculars, Other Optical Telescopes and Mountings Therefore; Other Astronomical Instruments and Mountings Therefore, But Not Including Instruments For Radio-Astronomy

358	9006	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Photographic (Other Than Cinematographic) Cameras; Photographic Flashlight Apparatus and Flash Bulbs Other Than Discharge Lamps of Heading
359	9007	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Cinematographic Cameras and Projectors Whether or Not Incorporating Sound Recording or Reproducing Apparatus
360	9008	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Image Projectors, Other Than Cinematographic; Photographic (Other Than Cinematographic) Enlargers and Reducers
361	9010	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Apparatus and Equipment For Photographic (Including Cinematographic) Laboratories Not Specified or Included Elsewhere In This Chapter; Negatoscopes; Projection Screens
362	9011	Medical and Scientific Instruments	Compound Optical Microscopes, Including Those For Photomicrography, Cinephotomicrography or Micro projection
363	9013	Medical and Scientific Instruments	Liquid Crystal Devices Not Constituting Articles Provided For More Specifically In Other Headings; Lasers, Other Than Laser Diodes; Other Optical Appliances and Instruments, Not Specified or Included Else Where In This Chapter
364	9014	Medical and Scientific Instruments	Direction Finding Compasses; Other Navigational Instruments and Appliances
365	9015	Medical and Scientific Instruments	Surveying (Including Photogrammetrical Surveying), Hydrographic Oceanographic, Hydrological, Meteorological or Geo-Physcial Instruments and Appliances, Excluding Compasses; Rangefinders
366	9017	Medical and Scientific Instruments	Drawing, Marking-Out or Mathematical Calculating Instruments (For Example, Drafting Machines, Pantographs, Protractors, Drawing Sets, Slide Rules, Disc Calculators); Instruments For Measuring Length For Use In The Hand (For Example, Measuring Rods and Tapes, Micrometers, Callipers), Not Specified or Included Elsewhere In This Chapter
367	9019	Medical and Scientific Instruments	Mechano-Therapy Appliances; Massage Apparatus; Psychological Aptitude-Testing Apparatus; Ozone Therapy, Oxygen Therapy, Aerosol Therapy, Artificial Respiration or Other Therapeutic Respiration Apparatus
368	9020	Medical and Scientific Instruments	Other Breathing Appliances and Gas Masks, Excluding Protective Masks Having Neither Mechanical Parts Nor Replaceable Filters
369	9023	Medical and Scientific Instruments	Instruments, Apparatus and Models, Designed For Demonstrational Purposes (For Example, In Education or Exhibitions), Unsuitable For Other Uses
370	9024	Medical and Scientific Instruments	Machines and Appliances For Testing The Hardness, Strength, Compressibility, Eleasticity or Other Mechanical Properties of Materials (For Example, Metals, Wood, Textiles, Paper, Plastics)
371	9025	Glass and Glassware	Hydrometers, and Similar Floating Instruments, Thermometers, Pyrometers, Barometers, Hygrometers and Psychrometers, Recording or Not, and Any Combination of These Instruments
372	9026	Medical and Scientific Instruments	Instruments and Apparatus For Measuring or Checking The Flow, Level, Pressure or Other Variables of Liquids or Gases (For Example, Flow Meters, Level Gauges, Manometers, Heat Meters), Excluding Instruments and Apparatus of Heading 9014,9015, 9028 or 9032

373	9028	Medical and Scientific Instruments	Gas, Liquid or Electricity Supply or Production Meters, Including Calibrating Meters Therefore
374	9029	Medical and Scientific Instruments	Revolution Counters, Production Counters, Taximeters, Milo Meters, Pedometers and The Like; Speed Indicators and Tacho Meters, Other Than Those of Heading 9014 or 9015;Stroboscopes
375	9031	Medical and Scientific Instruments	Measuring or Checking Instruments, Appliances and Machines, Not Specified or Included Elsewhere In This Chapter; Profile Projectors
376	9033	Medical and Scientific Instruments	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter90
377	9101	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Wrist-Watches, Pocket-Watches and Other Watches, Including Stop-Watches, With Case of Precious Metal or of Metal Clad With Precious Metal
378	9102	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Wrist-Watches, Pocket-Watches and Other Watches, Including Stop Watches, Other Than Those of Heading
379	9104	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Instrument Panel Clocks and Clocks of A Similar Type For Vehicles, Aircraft, Spacecraft or Vessels
380	9107	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Time Switches With Clock or Watch Movement or With Synchronous Motor
381	9110	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Complete Watch or Clock Movements, Unassembled or Partly Assembled (Movement Sets); Incomplete Watch or Clock Movements, Assembled; Rough Watch or Clock Movements
382	9111	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Watch Cases and Parts Thereof
383	9112	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Clock Cases and Cases of A Similar Type For Other Goods of This Chapter, and Parts Thereof
384	9113	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Watch Straps, Watch Band s and Watch Bracelets, and Parts Thereof
385	9114	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Other Clock or Watch Parts

386	9201	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Pianos, Including Automatic Pianos; Harpsi-Chords and Other Keyboard Stringed Instruments
387	9202	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Other String Musical Instruments (For Example, Guitars, Violins, Harps)
388	9205	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Wind Musical Instruments (For Example, Keyboard Pipe organs, Accordions, Clarinets, Trumpets, Bagpipes) Other Than Fairground organs and Mechanical Street organs
389	9206	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Percussion Musical Instruments (For Example, Drums, Xylophones, Cymbols, Castanets, Maracas)
390	9207	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Musical Instruments, The Sound of Which Is Produced, or Must Be Amplified, Electrically (For Example, organs, Guitars, Accordions)
391	9208	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Musical Boxes, Fairground organs, Mechanical Street organs, Mechanical Singing Birds, Musical Saws and Other Musical Instruments Not Falling Within Any Other Heading of This Chapter; Decoy Calls of All Kinds; Whistles, Call Horns and Other Mouth-Blown Sound Signalling Instruments
392	9209	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Parts (For Example, Mechanisms For Musical Boxes) and Accessories (For Example, Cards, Discs and Rolls For Mechanical Instruments) of Musical Instruments; Metronomes, Tuning Forks and Pitch Pipes of All Kinds
393	9303	Sports Goods	Other Firearms and Similar Devices Which Operate By The Firing of An Explosive Charge (For Example, Sporting Shotguns and Rifles, Muzzle-Loading Firearms, Very Pistols and Other Devices Designed To Project Only Signal Flares, Pistols and Revolvers For Firing Blank Ammunition, Captive-Bolt Humane Killers, Line-Throwing Guns)
394	9304	Sports Goods	Other Arms (For Example, Spring, Air or Gas Guns and Pistols, Truncheons), Excluding Those of Heading 9307
395	9305	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Parts and Accessories of Articles of Headings 9301 To 9304
396	9307	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Swords, Cut Lasses, Bayonets, Lances and Similar Arms and Parts Thereof and Scabbards and Sheaths Thereof
397	9401	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Seats (Other Than Those of Heading 9402), Whether or Not Convertible Into Beds, and Parts Thereof

398	9402	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Medical, Surgical, Dental or Veterinary Furniture For Example, Operating Tables, Examination Tables, Hospital Beds With Mechanical Fittings, Dentists' Chairs); Barbers' Chairs and Similar Chairs, Having Rotating As Well As Both Reclining and Elevating Movements; Parts of The Foregoing Articles
399	9403	Handicraft	Other Furniture and Parts Thereof
400	9404	Handicraft	Mattress Supports; Articles of Bedding and Similar Furnishing (For Example, Mattresses, Quilts, Eiderdowns, Cushions, Pouffes and Pillows) Fitted With Springs or Stuffed or Internally Fitted With Any Material or of Cellular Rubber or Plastics, Whether or Not Covered
401	9405	Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts	Lamps and Lighting Fittings Including Searchlights and Spotlights and Parts Thereof, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and The Like, Having A Permanently Fixed Light Source, and Parts Thereof Not Elsewhere Specified or Included
402	9503	Toys	Tricycles, Scooters, Pedal Cars and Similar Wheeled Toys; Dolls' Carriages; Dolls; Other Toys; Reduced-Size ("Scale") Models and Similar Recreational Models, Working or Not; Puzzles of All Kinds.
403	9504	Sports Goods	Video Game Consoles and Machines, Articles For Funfair, Table or Parlour Games, Including Pintables, Billiards, Special Tables For Casino Games and Automatic Bowling Alley Equipment
404	9505	Sports Goods	Festive, Carnival or Other Entertainment Articles, Including Conjuring Tricks and Novelty Jokes
405	9506	Sports Goods	Articles and Equipment For General Physical Exercise, Gymnastics, Athletics, Other Sports (Including Table-Tennis) or Out-Door Games, Not Specified or Included Elsewhere In This Chapter; Swimming Pools and Paddling Pools
406	9507	Sports Goods	Fishing Rods, Fish-Hooks and Other Line Fishing Tackle; Fish Landing Nets, Butterfly Nets and Similar Nets; Decoy "Birds" (Other Than Those of Heading 9208 or 9705) and Similar Hunting or Shooting Requisites
407	9508	Sports Goods	Roundabouts, Swings, Shooting Galleries and Other Fairground Amusements; Traveling Circuses, Traveling Menageries and Traveling Theatres
408	9601	Handicraft	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)
409	9602	Handicraft	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 Heading3503) and Articles of Unhardened Gelatin
410	9603	Handicraft	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)
411	9606	Handicraft	Buttons, Press-Fasteners, Snap-Fasteners and Press-Studs, Button Moulds and Other Parts of These Articles; Button Blanks
412	9608	Paper, Stationary	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 Heading9609

413	9614	Handicraft	Smoking Pipes (Including Pipe Bowls) and Cigar or Cigarette Holders and Parts Thereof
414	9617	Glass and Glassware	Vacuum Flasks and Other Vacuum Vessels, Complete With Cases; Parts Thereof Other Than Glass Inners
415	9619	Paper, Stationary	Sanitary Towels (Pads) and Tampons, Napkins and Napkin Liners For Babies and Similar Articles, of Any Material
416	9701	Handicraft	Paintings, Drawings and Pastels, Executed Entirely By Hand , Other Than Drawings of Heading 4906 and Other Than Hand - Painted or Hand -Decorated Manufactured Articles; Collages and Similar Decorative Plaques