

[No. 14 of 1984

GOVERNMENT OF ZAMBIA

**ACT**

No. 14 of 1984

Date of Assent: 17th December, 1984

An Act to amend the Customs and Excise Act

[21st December, 1984

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) (No. 2) Act, 1984, and shall be read as one with the Customs and Excise Act, hereinafter referred to as the principal Act.

Short title and commencement.  
Cap. 662

(2) This Act shall be deemed to have come into operation on the 1st October, 1984.

2. Section *thirty-one* of the principal Act is amended by the deletion of subsection (1) and the substitution therefor of the following subsection:

Amendment of section 31

(1) With the exception of goods imported by post, the time of importation of any goods into Zambia shall be deemed to be—

- (a) where goods are imported by ship, the time when the ship arrives at its first port of call in Zambia;
- (b) where goods are imported by aircraft, the time when the aircraft makes its first landing in Zambia;
- (c) where goods are imported by train, the time when the train arrives at the first port of entry in Zambia;
- (d) where goods are imported by pipeline, the time when the goods are discharged from the pipeline in Zambia;
- (e) where goods are imported by means other than ship, aircraft, train or pipeline, the time when the goods cross the borders of Zambia.

Repeal and  
replacement  
of section 85

3. The principal Act is amended by the repeal of section *eighty-five* and the replacement thereof of the following new section:

Value for  
duty  
purposes

85. (1) For the purpose of assessing the amount of any customs duty or surtax payable *ad valorem* on any goods imported into Zambia, the sum of the cost price and the other costs, charges and expenses, as calculated in accordance with subsections (2) and (3) respectively, shall be accepted as the value of such goods.

(2) In respect of the cost price of any goods—

(a) the Controller shall accept the price declared by the importer if he is satisfied that it represents a *bona fide* sale in the open market between a buyer and seller acting independently of each other; and may accept a reasonable price in any case where he is satisfied that the goods are of a kind, type or design substantially different from those sold in the open market in the country of exportation; or

(b) in any case other than those provided for in paragraph (a), the cost price shall be the price which such goods, or similar goods, would, in the opinion of the Controller, fetch, at the time of their exportation to Zambia, in the country of exportation, on a sale in the open market between a buyer and seller acting independently of each other, the buyer being a person trading at the same level of trade in that country as that of the importer in Zambia; but shall not include any drawback of duty allowed or other taxation remitted by the government of that country on the exportation of the goods therefrom.

(3) In respect of the other costs, charges and expenses, the Controller shall satisfy himself that due account has been taken of all *bona fide* costs, charges and expenses incidental to the sale and to the delivery of the goods up to the time of importation into Zambia, including any of the following, as applicable:

(a) carriage and freight;

(b) insurance;

(c) commission;

(d) brokerage;

(e) costs, charges and expenses of drawing up outside Zambia documents incidental to the introduction of the goods into Zambia, including consular fees;

- (f) duties and taxes applicable outside Zambia except those from which the goods have been exempted or have been or will be relieved by means of refund;
- (g) cost of containers excluding those which are treated as separate articles for the purpose of levying duties; cost of packing (whether for labour, materials or otherwise);
- (h) loading charges; and
- (i) fluctuations in rates of foreign exchange.

Provided that any abnormal costs, charges or expenses incidental to the importation (other than the cost price) incurred as the result of a state of war, strikes, lock-outs, riot or civil commotion shall not be regarded as forming part of the value for duty purposes.

(4) For the purposes of this section—

(a) a sale in the open market between a buyer and a seller independent of each other pre-supposes—

- (i) that the price is the sole consideration;
- (ii) that the price includes the value of the right, if any, to use the patent, design or trade mark in respect of the goods;
- (iii) that the price paid is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with him and the buyer or any person associated in business with him, other than the relationship created by the sale of the goods in question; and
- (iv) that no part of the proceeds of the subsequent re-sale, use or disposal of the goods will accrue, either directly or indirectly, to the seller or any person associated in business with him;

(b) two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other or both have a common interest in any business or property or some third person has an interest in the business or property of both of them;

(c) "country of exportation" in relation to any particular goods, means the country where the goods are physically held prior to export to Zambia, but does not include any country through which such goods may pass in transit to Zambia.

(5) If the value of any goods according to the provisions of this section is in excess of one kwacha but is not an exact number of kwacha, then, for the purposes of assessing the amount of duty payable, such value shall be calculated to the nearest kwacha, and for this purpose, the amount of fifty ngwee shall be deemed to be less than one-half of one kwacha:

Provided that—

- (i) if the values of individual items of goods are less than one kwacha, such values shall be entered to the nearest ngwee; and
- (ii) where goods are imported by post or as passengers' baggage, the value for the purposes of assessing duty shall be the value as declared, subject to such values being in conformity with the requirements of subsection (1).

Amendment  
of section  
204

4. Section *two hundred and four* of the principal Act is amended by—

- (a) the repeal of subsection (6); and
- (b) the insertion of the following new subsection:

(6) Where the Controller has determined the value of any goods intended for importation or manufacture in Zambia, any person aggrieved by such determination may appeal to the Tariff Court, and the provisions of subsections (1), (2), (3), (4) and (5) shall apply *mutatis mutandis* to appeals from valuation as they apply to appeals from classification of goods.

(7) If as a result of an appeal under this section the Controller re-classifies or revalues any goods, any duty overpaid in respect of such goods shall be repaid by the Controller.

Amendment  
of First  
Schedule

5. The customs tariff set out in the First Schedule to the principal Act is amended by the deletion of each item, the Heading number of which appears in column (A) of the table contained in the Appendix hereto, and the substitution thereof of the respective item, if any, set out in column (B) of the same table.



APPENDIX

(Section 5)

AMENDMENTS TO THE FIRST SCHEDULE

PART I

Each item, the Heading number of which appears in column (A) below, is deleted and the respective item, if any, set out in column (B) below is substituted therefor.

Column (A)	Column (B)	Column (C)	Column (D)	Column (E)
Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
01.01.10	Horses	10%	No.	
01.01.90	Other	10%	No.	
01.02.10	For slaughter	10%	No.	
01.02.99	Other	10%	No.	
01.03.10	For slaughter	10%	No.	
01.04.11	Sheep	10%	No.	
01.04.19	Goats	10%	No.	
01.05.10	Day old chicks	10%	No.	
01.05.90	Other	10%	No.	
01.06.10	Zoo animals, dogs and cats	10%	No.	
01.06.91	Birds	10%	No.	
01.06.99	Other	10%	No.	
02.01.11	Fresh	10%	kg	
02.01.12	Frozen	10%	kg	
02.01.19	Chilled	10%	kg	
02.01.21	Veal	10%	kg	
02.01.22	Mutton	10%	kg	
02.01.23	Lamb	10%	kg	
02.01.24	Goat meat	10%	kg	
02.01.25	Pork	10%	kg	
02.01.29	Other	10%	kg	
02.01.91	Beef or veal offal	10%	kg	
02.01.92	Mutton or lamb offal	10%	kg	
02.01.93	Pork offal	10%	kg	
02.02.00	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver, fresh chilled or frozen)	10%	kg	
02.03.00	Poultry liver, fresh, chilled, frozen, salted or in brine	10%	kg	
02.04.00	Other meat and edible meat offals, fresh chilled or frozen	10%	kg	
02.05.00	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	10%	kg	
03.01.10	Live fish, aquarium	10%	—	
04.01.10	Milk	10%	litre	
04.01.20	Cream	10%	kg	
04.02.31	Milk	10%	kg	
04.02.91	Condensed	10%	kg	
04.05.10	In shell	10%	Tons	
04.05.30	Liquid or dried	10%	kg	
05.01.00	Human hair, unworked, whether or not washed or scoured, waste of human hair	10%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	05.02.00	Pigs, hogs and boars, bristles or hair, badger hair, and other brush making hair, waste of such bristles and hair	10%	kg	
	05.03.00	Horsehair and-horsehair waste, whether or not put up on a layer or between two layers of other materials	10%	kg	
	05.04.00	Other	10%	kg	
	05.05.00	Fish waste	10%	kg	
	05.07.00	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	10%	kg	
	05.09.00	Ivory, tortoiseshell, horns, antlers, hooves, nails, claws, and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair waste of the products	10%	kg	
	05.10.00				
	05.11.00				
	05.12.00	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells	10%	kg	
	05.14.00	Ambogris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	10%	kg	
	05.15.00	Other	10%	kg	
	00.01.00	Bulbs, tubers, tuberous roots, coriis, crowns and rhizomes, dormant, in growth or in flower	10%	kg	
	06.02.00	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	10%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	07.01.19	Other	K0.10 per kg	kg	
	07.01.20	Tomatoes	K0.10 per kg	kg	
	07.01.80	Onions, shallots, garlic, leeks and other alliaceous vegetables	K0.10 per kg	kg	
	07.01.90	Other	K0.10 per kg	kg	
	09.01.10	Raw coffee	10%	kg	
	10.02.00	Rye	10%	kg	
	10.04.10	For planting and sowing only	10%	kg	
	10.04.90	Other	10%	kg	
	10.07.90	Other	10%	kg	
	11.01.10	Of wheat or of mealin	10%	kg	
	11.01.99	Other	10%	kg	
	11.02.11	Semolina	10%	kg	
	11.02.19	Other	10%	kg	
	11.02.22	Of rice	10%	kg	
	11.02.23	Of samp	10%	kg	
	11.02.24	Of maize	10%	kg	
	11.02.29	Other	10%	kg	
	11.02.92	Pearled barley	10%	kg	
	11.02.99	Other	10%	kg	
	11.07.20	Malted oats and rye	10%	kg	
	11.07.90	Other	10%	kg	
	12.01.11	Not shelled	10%	kg	
	12.01.12	Shelled	10%	kg	
	12.01.20	Copra	10%	kg	
	12.01.81	Palm nuts and kernels	10%	kg	
	12.01.82	Linseed	10%	kg	
	12.01.83	Cotton seeds for planting and sowing only	10%	kg	
	12.01.84	Cotton seeds, other	10%	kg	
	12.01.85	Sunflower seeds	10%	kg	
	12.01.89	Other	10%	kg	
	12.02.00	Flours or meals of oil seeds or oleaginous fruit, non- defatted (excluding mustard flour)	10%	kg	
	12.03.10	Flower seeds	10%	kg	
	12.04.00	Sugar beet, whole or sliced, fresh, dried or powdered; sugar-cane	10%	kg	
	12.05.00				
	12.06.00	Hop cones and lupulin	10%	kg	
	12.08.00	Chicory roots, fresh or dried, whole or cut, unroasted; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	10%	kg	
	12.09.00	Cereal straw and husks, unprepared or chopped but not otherwise prepared	10%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
12.10.00	12.10.00	Mangolds, swedes, fodder roots; hay, lucorno, clover, sainfoin, forage kale, lupines, vetches and similar forage products	10%	kg	
13.01.00	13.01.00				
13.02.10	13.02.10	Lacs	10%	kg	
13.02.20	13.02.20	Gums	10%	kg	
13.02.30	13.02.30	Other	10%	kg	
13.03.00	13.03.00	Vogotable saps and extracts; pectic substances, pectinates and pectates; agaragar and other mucilages and thickeners, derived from vogotable products	10%	kg	
14.02.00	14.02.00	Vogotable materials whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)	10%	kg	
14.04.00	14.04.00				
15.01.10	15.01.10	Lard	10%	kg	
15.01.90	15.01.90	Other	10%	kg	
15.02.90	15.02.90	Other	10%	kg	
15.04.10	15.04.10	Whalo oil	10%	litre	
15.04.20	15.04.20	Liver oil	10%	litre	
15.04.90	15.04.90	Other	10%	litre	
15.05.00	15.05.00	Wool groase and fatty substances derived therefrom (including lanolin)	10%	kg	
15.09.00	15.09.00				
15.10.10	15.10.10	Cloin	10%	kg	
15.10.90	15.10.90	Other	10%	kg	
15.11.11	15.11.11	Crude glycerol	10%	kg	
15.11.12	15.11.12	Rofined glycerol	15%	kg	
15.11.13	15.11.13	Olycorol lyes	10%	kg	
15.12.00	15.12.00	Animal or vogotable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared	10%	kg	
15.14.00	15.14.00				
15.15.00	15.15.00	Spermacoti, crude, pressed or refined, whether or not coloured, beeswax and other insect waxes, whether or not coloured			
	15.15.10	Beeswax, in bulk	10%	kg	
	15.15.90	Other	15%	kg	
15.16.10	15.16.10	In bulk	10%	kg	
15.17.00	15.17.00	Dogras; residuos resulting from the treatment of fatty substances or animal or vogotable waxes	10%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	17.01.10	Raw sugar	10%	kg	
	17.01.21	Candy, castor, icing and cube sugar	K0.25 per kg	kg	
	17.01.29	Other	K0.25 per kg	kg	
	17.03.90	Other	10%	kg	
	18.01.00	Cocoa beans, whole or broken, raw or roasted	10%	kg	
	18.02.00	Cocoa shells, husks, skins and waste	10%	kg	
	18.03.00	Cocoa paste (in bulk or in block), whether or not defatted	10%	kg	
	18.04.00	Cocoa butter (fat or oil)	10%	kg	
	19.07.00	Bread, ships' biscuits and other ordinary bakers' wafers, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use; sealing wafers, rice paper and similar products	10%	kg	
	21.01.10	Roasted chicory and other roasted coffee substitutes	10%	kg	
	23.01.10	Meat meal, blood meal	10%	kg	
	23.01.90	Other	10%	kg	
	23.02.00	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables	10%	kg	
	23.03.00	Beet-pulp, bagasse and other waste of sugar manufacture brewing and distilling dregs, and waste; residues of starch manufacture and similar residues	10%	kg	
	23.04.10	Derived from ground nuts	10%	kg	
	23.04.20	Derived from palm nuts or kernels	10%	kg	
	23.04.30	Derived from cotton seeds	10%	kg	
	23.04.40	Derived from sunflower seeds	10%	kg	
	23.04.90	Other	10%	kg	
	23.05.00	Wine lees; argol	10%	kg	
	23.06.00	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included	10%	kg	
	23.07.20	Fish food	10%	kg	
	23.07.30	Poultry food	10%	kg	
	23.07.40	Cattle feeds	10%	kg	
	23.07.50	Pig feeds	10%	kg	
	23.07.90	Other	10%	kg	
	25.01.20	Not in hulk	10%	kg	
	25.01.30	Pure sodium chloride	10%	kg	
	25.02.00	Unroasted iron pyrites	10%	kg	

Column (A)	Column (B)				
Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)	
25.03.10	Crude	10%	kg		
25.03.21	In bulk	10%	kg		
25.04.00	Natural graphite	10%	kg		
25.05.00	Natural sands of all kinds, whether or not coloured other than metal-bearing sands falling within heading No. 28.01.00	10%	kg		
25.06.00	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	10%	kg		
25.07.10	Cornishstone, kaolin and china clay	10%	kg		
25.07.20	Fine clay	10%	kg		
25.07.30	Fuller's earth	10%	kg		
25.07.90	Other	10%	kg		
25.08.00	Chalk	10%	kg		
25.10.10	In bulk	10%	kg		
25.11.00	Natural barium sulphate (barytes); natural barium carbonate (with-erite), whether or not calcined, other than barium oxide	10%	kg		
25.12.00	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less	10%	kg		
25.13.10	Corundum	10%	kg		
25.13.90	Other	10%	kg		
25.14.00	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	10%	kg		
25.15.00	Marble, travertine, oolite and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster including such stone not further worked than roughly split, roughly squared or squared by sawing	10%	kg		
25.16.00	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	10%	kg		



Column (A)	Column (B)				
Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)	
25.17.00	Pebbles and crushed or broken (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalting or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.14.00 or 25.16.00	10%	kg		
25.18.10	Not calcined	10%	kg		
25.19.00	Natural magnesium carbonate (magnesite); fused magnesia (dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure	10%	kg		
25.20.00	Gypsum; anhydrite; calcined gypsum; and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	10%	Quintal		
25.21.00	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	10%	kg		
25.22.10	Hydraulic lime	10%	kg		
25.23.90	Other	10%	Tonne		
25.24.00	Asbestos	10%	Quintal		
25.25.00					
25.26.00	Mica, including splittings; mica waste	10%	kg		
25.27.11	In bulk	10%	kg		
25.27.90	Other	10%	kg		
25.28.00	Natural cryolite and natural chrolite	10%	kg		
25.29.00					
25.30.00	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> , calculated on the dry weight	10%	kg		
25.31.00	Felspar, leucite, nepheline and nepheline syanite; fluorspar	10%	kg		
25.32.10	Vermiculite ore, not expanded or exfoliated	10%	kg		
25.32.20	Lithium ore	10%	kg		
25.32.90	Other	10%	kg		

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
26.01.11	26.01.11	Roasted iron pyrites	10%	Tonne	
26.01.19	26.01.19	Other iron ores and concentrates	10%	Tonne	
26.01.20	26.01.20	Copper ore and concentrates	10%	Tonne	
26.01.30	26.01.30	Nickel ore and concentrates	10%	Tonne	
26.01.40	26.01.40	Bauxite ore and concentrates	10%	Tonne	
26.01.51	26.01.51	Lead ore and concentrates	10%	Tonne	
26.01.52	26.01.52	Zinc ore and concentrates	10%	Tonne	
26.01.53	26.01.53	Tin ore and concentrates	10%	Tonne	
26.01.54	26.01.54	Manganoso ore and concentrates	10%	Tonne	
26.01.55	26.01.55	Chromium ore and concentrates	10%	Tonne	
26.01.56	26.01.56	Tungsten ore and concentrates	10%	kg	
26.01.61	26.01.61	Antimony ore and concentrates	10%	kg	
26.01.62	26.01.62	Beryllium ore and concentrates	10%	kg	
26.01.63	26.01.63	Tantalum ore and concentrates	10%	kg	
26.01.64	26.01.64	Columbium (niobium) ore and concentrates	10%	kg	
26.01.69	26.01.69	Base metal ores and concentrates, not elsewhere specified or included	10%	kg	
26.01.70	26.01.70	Ores and concentrates of silver, platinum and other metals of the platinum group	10%	kg	
26.01.80	26.01.80	Ores and concentrates of uranium and thorium	10%	kg	
26.01.90	26.01.90	Gold ores	10%	kg	
26.02.00	26.02.00	Slag, dross, scalings and similar waste from the manufacture of iron or steel	10%	kg	
26.03.10	26.03.10	Copper sludge	10%	Tonne	
26.03.20	26.03.20	Copper slimes	10%	Tonne	
26.03.30	26.03.30	Other copper residues	10%	Tonne	
26.03.50	26.03.50	Cobalt anode slimes	10%	Tonne	
26.03.90	26.03.90	Other metallic ash and residues	10%	Tonne	
26.04.00	26.04.00	Other slag and ash, including kelp	10%	Tonne	
27.02.00	27.02.00	Lignite, whether or not agglomerated	10%	Tonne	
27.03.00	27.03.00	Peat (including peat litter), whether or not agglomerated	10%	Tonne	
27.04.00	27.04.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	10%	Tonne	
27.05.00	27.05.00				
27.06.00	27.06.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	10%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
27.07.91	27.07.91	Creosote oils	10%	litre	
27.07.92	27.07.92	Naphthalene oils	10%	litre	
27.07.93	27.07.93	Suitable only for use in road construction	10%	litre	
27.08.00	27.08.00	Pitch and pitch coke, obtained from coal tar or from other mineral tars	10%	kg	
27.10.31	27.10.31	Power kerosene (power paraffin)	10%	litre	
27.10.33	27.10.33	White spirit	10%	litre	
27.10.34	27.10.34	Other illuminating or burning kerosene (paraffin)	10%	litre	
27.10.51	27.10.51	Suitable only for use in road construction	10%	dekalitre	
27.10.70	27.10.70	Transformer, circuitbreaker and insulating oils	10%	dekalitre	
27.12.10	27.12.10	In bulk	10%	kg	
27.12.20	27.12.20	Not in bulk	20%	kg	
27.13.91	27.13.91	In bulk	10%	kg	
27.13.92	27.13.92	Not in bulk	20%	kg	
27.14.00	27.14.00	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	10%	kg	
27.15.00	27.15.00	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	10%	Quintal	
27.16.00	27.16.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	10%	kg	
27.17.00	27.17.00	Electric current	20%	kWh	
28.01.11	28.01.11	Bromine	10%	kg	
28.01.12	28.01.12	Liquid chlorine	10%	kg	
28.01.19	28.01.19	Other	10%	kg	
28.02.10	28.02.10	In bulk	10%	kg	
28.03.10	28.03.10	In bulk	10%	kg	
28.04.11	28.04.11	Oxygen	10%	kg	
28.04.12	28.04.12	Hydrogen	10%	kg	
28.04.13	28.04.13	Nitrogen	10%	kg	
28.04.14	28.04.14	Tellurium	10%	kg	
28.04.15	28.04.15	Phosphorous	10%	kg	
28.04.19	28.04.19	Other	10%	kg	
28.05.11	28.05.11	Mercury (Quicksilver)	10%	kg	
28.05.19	28.05.19	Other	10%	kg	
28.06.10	28.06.10	In bulk	10%	kg	
28.07.00	28.07.00				
28.08.10	28.08.10	In bulk	10%	kg	
28.09.10	28.09.10	In bulk	10%	kg	
28.10.10	28.10.10	In bulk	10%	kg	
28.11.10	28.11.10	In bulk	10%	kg	
28.12.11	28.12.11	Borio oxide	10%	kg	

Column (A)	Column (B)				
Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)	
28.12.12	28.12.12	Boric acid	10%	kg	
28.13.11	28.13.11	Carbon dioxide (for example, carbonic acid, dry ice)	10%	kg	
28.13.19	28.13.19	Other	10%	kg	
28.14.10	28.14.10	In bulk	10%	kg	
28.15.10	28.15.10	In bulk	10%	kg	
28.16.10	28.16.10	In bulk	10%	kg	
28.17.11	28.17.11	Sodium hydroxide (caustic soda)	10%	kg	
28.17.12	28.17.12	Potassium hydroxide (caustic potash)	10%	kg	
28.17.19	28.17.19	Other	10%	kg	
28.18.10	28.18.10	In bulk	10%	kg	
28.19.10	28.19.10	In bulk	10%	kg	
28.20.10	28.20.10	In bulk	10%	kg	
28.21.10	28.21.10	In bulk	10%	kg	
28.22.10	28.22.10	In bulk	10%	kg	
28.23.10	28.23.10	In bulk	10%	kg	
28.24.10	28.24.10	In bulk	10%	kg	
28.25.11	28.25.11	Titanium dioxide	10%	kg	
28.25.19	28.25.19	Other	10%	kg	
28.26.10	28.26.10	In bulk	10%	kg	
28.27.11	28.27.11	Lead oxide (litharge)	10%	kg	
28.27.12	28.27.12	Lead dioxide	10%	kg	
28.27.13	28.27.13	Red lead and orange lead	10%	kg	
28.27.19	28.27.19	Other	10%	kg	
28.28.10	28.28.10	In bulk	10%	kg	
28.29.11	28.29.11	Sodium	10%	kg	
28.29.12	28.29.12	Ammonium	10%	kg	
28.29.13	28.29.13	Calcium	10%	kg	
28.29.14	28.29.14	Potassium	10%	kg	
28.29.19	28.29.19	Other	10%	kg	
28.30.11	28.30.11	Sodium	10%	kg	
28.30.12	28.30.12	Ammonium	10%	kg	
28.30.13	28.30.13	Calcium	10%	kg	
28.30.14	28.30.14	Potassium	10%	kg	
28.30.19	28.30.19	Other	10%	kg	
28.31.11	28.31.11	Sodium	10%	kg	
28.31.12	28.31.12	Ammonium	10%	kg	
28.31.13	28.31.13	Calcium	10%	kg	
28.31.14	28.31.14	Potassium	10%	kg	
28.31.19	28.31.19	Other	10%	kg	
28.32.11	28.32.11	Sodium	10%	kg	
28.32.12	28.32.12	Ammonium	10%	kg	
28.32.13	28.32.13	Calcium	10%	kg	
28.32.14	28.32.14	Potassium	10%	kg	
28.32.19	28.32.19	Other	10%	kg	
28.33.11	28.33.11	Sodium	10%	kg	
28.33.12	28.33.12	Ammonium	10%	kg	
28.33.13	28.33.13	Calcium	10%	kg	
28.33.14	28.33.14	Potassium	10%	kg	
28.33.19	28.33.19	Other	10%	kg	
28.34.11	28.34.11	Sodium	10%	kg	
28.34.12	28.34.12	Ammonium	10%	kg	
28.34.13	28.34.13	Calcium	10%	kg	
28.34.14	28.34.14	Potassium	10%	kg	
28.34.19	28.34.19	Other	10%	kg	
28.35.11	28.35.11	Sodium	10%	kg	
28.35.12	28.35.12	Ammonium	10%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
28.35.13	28.35.13	Calcium	10%	kg	
28.35.14	28.35.14	Potassium	10%	kg	
28.35.19	28.35.19	Other	10%	kg	
28.36.11	28.36.11	Sodium	10%	kg	
28.36.12	28.36.12	Ammonium	10%	kg	
28.36.13	28.36.13	Calcium	10%	kg	
28.36.14	28.36.14	Potassium	10%	kg	
28.36.19	28.36.19	Other	10%	kg	
28.37.11	28.37.11	Sodium	10%	kg	
28.37.12	28.37.12	Ammonium	10%	kg	
28.37.13	28.37.13	Calcium	10%	kg	
28.37.14	28.37.14	Potassium	10%	kg	
28.37.19	28.37.19	Other	10%	kg	
28.38.11	28.38.11	Sodium	10%	kg	
28.38.12	28.38.12	Ammonium	10%	kg	
28.38.13	28.38.13	Calcium	10%	kg	
28.38.14	28.38.14	Potassium	10%	kg	
28.38.15	28.38.15	Copper	10%	kg	
28.38.16	28.38.16	Alum	10%	kg	
28.38.19	28.38.19	Other	10%	kg	
28.39.11	28.39.11	Sodium	10%	kg	
28.39.12	28.39.12	Ammonium	10%	kg	
28.39.13	28.39.13	Calcium	10%	kg	
28.39.14	28.39.14	Potassium	10%	kg	
28.39.19	28.39.19	Other	10%	kg	
28.40.11	28.40.11	Sodium	10%	kg	
28.40.12	28.40.12	Ammonium	10%	kg	
28.40.13	28.40.13	Calcium	10%	kg	
28.40.19	28.40.19	Other	10%	kg	
28.41.11	28.41.11	Sodium	10%	kg	
28.41.12	28.41.12	Ammonium	10%	kg	
28.41.13	28.41.13	Calcium	10%	kg	
28.41.14	28.41.14	Potassium	10%	kg	
28.41.19	28.41.19	Other	10%	kg	
28.42.11	28.42.11	Sodium	10%	kg	
28.42.12	28.42.12	Ammonium	10%	kg	
28.42.13	28.42.13	Calcium	10%	kg	
28.42.14	28.42.14	Potassium	10%	kg	
28.42.15	28.42.15	Soda ash	10%	kg	
28.42.16	28.42.16	Crystals (washing soda)	10%	kg	
28.42.19	28.42.19	Other	10%	kg	
28.43.11	28.43.11	Sodium	10%	kg	
28.43.12	28.43.12	Ammonium	10%	kg	
28.43.13	28.43.13	Calcium	10%	kg	
28.43.14	28.43.14	Potassium	10%	kg	
28.43.19	28.43.19	Other	10%	kg	
28.44.11	28.44.11	Sodium	10%	kg	
28.44.12	28.44.12	Ammonium	10%	kg	
28.44.13	28.44.13	Calcium	10%	kg	
28.44.14	28.44.14	Potassium	10%	kg	
28.44.19	28.44.19	Other	10%	kg	
28.45.11	28.45.11	Sodium	10%	kg	
28.45.12	28.45.12	Ammonium	10%	kg	
28.45.13	28.45.13	Calcium	10%	kg	
28.45.14	28.45.14	Potassium	10%	kg	
28.45.19	28.45.19	Other	10%	kg	
28.46.11	28.46.11	Sodium	10%	kg	
28.46.12	28.46.12	Ammonium	10%	kg	
28.46.13	28.46.13	Calcium	10%	kg	
28.46.14	28.46.14	Potassium	10%	kg	
28.46.19	28.46.19	Other	10%	kg	
28.47.11	28.47.11	Sodium	10%	kg	
28.47.12	28.47.12	Ammonium	10%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
28.47.13	28.47.13	Calcium	10%	kg	
28.47.14	28.47.14	Potassium	10%	kg	
28.47.19	28.47.19	Other	10%	kg	
28.48.11	28.48.11	Sodium	10%	kg	
28.48.12	28.48.12	Ammonium	10%	kg	
28.48.13	28.48.13	Calcium	10%	kg	
28.48.14	28.48.14	Potassium	10%	kg	
28.48.15	28.48.15	Borax	10%	kg	
28.48.19	28.48.19	Other	10%	kg	
28.49.10	28.49.10	In bulk	10%	kg	
28.50.10	28.50.10	In bulk	10%	kg	
28.51.10	28.51.10	In bulk	10%	kg	
28.52.10	28.52.10	In bulk	10%	kg	
28.53.10	28.53.10	In bulk	10%	kg	
28.54.10	28.54.10	In bulk	10%	kg	
28.55.10	28.55.10	In bulk	10%	kg	
28.56.11	28.56.11	Calcium carbide	10%	kg	
28.56.19	28.56.19	Other	10%	kg	
28.57.10	28.57.10	In bulk	10%	kg	
28.58.10	28.58.10	In bulk	10%	kg	
29.01.11	29.01.11	Naphthalene	10%	kg	
29.01.12	29.01.12	Ethylene	10%	kg	
29.01.13	29.01.13	Styrene	10%	kg	
29.01.19	29.01.19	Other	10%	kg	
29.02.11	29.02.11	Carbon tetrachloride, trichloromethylene and tetrachlorethylene	10%	kg	
29.02.19	29.02.19	Other	10%	kg	
29.03.10	29.03.10	In bulk	10%	kg	
29.04.11	29.04.11	Methanol (methyl alcohol)	10%	kg	
29.04.19	29.04.19	Other	10%	kg	
29.05.10	29.05.10	In bulk	10%	kg	
29.06.10	29.06.10	In bulk	10%	kg	
29.07.10	29.07.10	In bulk	10%	kg	
29.08.10	29.08.10	In bulk	10%	kg	
29.09.10	29.09.10	In bulk	10%	kg	
29.10.10	29.10.10	In bulk	10%	kg	
29.11.10	29.11.10	In bulk	10%	kg	
29.12.10	29.12.10	In bulk	10%	kg	
29.13.11	29.13.11	Acetone	10%	kg	
29.13.19	29.13.19	Other	10%	kg	
29.14.11	29.14.11	Acetic acid	10%	kg	
29.14.19	29.14.19	Other	10%	kg	
29.15.10	29.15.10	In bulk	10%	kg	
29.16.11	29.16.11	Citric acid	10%	kg	
29.16.12	29.16.12	Tartaric acid	10%	kg	
29.16.13	29.16.13	Cream of Tartar	10%	kg	
29.16.19	29.16.19	Other	10%	kg	
29.17.10	29.17.10	In bulk	10%	kg	
29.18.10	29.18.10	In bulk	10%	kg	
29.19.10	29.19.10	In bulk	10%	kg	
29.20.10	29.20.10	In bulk	10%	kg	
29.21.10	29.21.10	In bulk	10%	kg	
29.22.10	29.22.10	In bulk	10%	kg	
29.23.10	29.23.10	In bulk	10%	kg	
29.24.10	29.24.10	In bulk	10%	kg	
29.25.10	29.25.10	In bulk	10%	kg	
29.26.19	29.26.19	Other	10%	kg	
29.27.10	29.27.10	In bulk	10%	kg	
29.28.10	29.28.10	In bulk	10%	kg	



Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
29.29.10	29.29.10	In bulk	10%	kg	
29.30.10	29.30.10	In bulk	10%	kg	
29.31.10	29.31.10	In bulk	10%	kg	
29.32.10	29.32.10	In bulk	10%	kg	
29.33.10	29.33.10	In bulk	10%	kg	
29.34.11	29.34.11	Sodium Xanthate	10%	kg	
29.34.12	29.34.12	Potassium Xanthate	10%	kg	
29.34.19	29.34.19	Other	10%	kg	
29.35.10	29.35.10	In bulk	10%	kg	
29.36.10	29.36.10	In bulk	10%	kg	
29.37.10	29.37.10	In bulk	10%	kg	
29.38.10	29.38.10	In bulk	10%	kg	
29.39.19	29.39.19	Other	10%	kg	
29.40.19	29.40.19	Other	10%	kg	
29.41.10	29.41.10	In bulk	10%	kg	
29.42.10	29.42.10	In bulk	10%	kg	
29.43.10	29.43.10	In bulk	10%	kg	
29.44.10	29.44.10	In bulk	10%	kg	
29.45.10	29.45.10	In bulk	10%	kg	
30.04.20	30.04.20	Cotton wool and wadding	10%	kg	
31.01.10	31.01.10	Guano	10%	kg	
31.01.90	31.01.90	Other	10%	kg	
32.01.00	32.01.00	Tanning extracts of vegetable origin; tanning (tonnic acids), including water-extracted gall-nut tanning, and their salts, ethers, esters and other derivatives	10%	kg	
32.02.00	32.02.00				
32.03.00	32.03.00	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic, or bacterial origin)	10%	kg	
32.04.10	32.04.10	Annato, plain or in oil	10%	kg	
32.04.91	32.04.91	In bulk	10%	kg	
32.04.99	32.04.99	Not in bulk	20%	kg	
32.05.10	32.05.10	Laundry blue	20%	kg	
32.05.90	32.05.90	Other	20%	kg	
32.06.10	32.06.10	Dry	10%	kg	
32.07.11	32.07.11	Laundry blue	20%	kg	
32.07.19	32.07.19	Other	20%	kg	
32.08.00	32.08.00	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder; granules or flakes	10%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
32.09.50	32.09.50	Stamping foils	10%	kg	
33.01.00	33.01.00	Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils:			
		In bulk:			
	33.01.11	Pine oil	10%	kg	
	33.01.12	Citrus oil	10%	kg	
	33.01.13	Nindi oil	10%	kg	
	33.01.19	Other	10%	kg	
	33.01.20	Not in bulk	20%	kg	
33.02.00	33.02.00				
33.03.00	33.03.00				
33.04.91	33.04.91	In bulk	10%	kg	
33.04.99	33.04.99	Not in bulk	20%	kg	
34.03.11	34.03.11	In bulk	K0.05	litre	
			per litre		
34.03.19	34.03.19	Not in bulk	K0.05	litre	
			per litre		
34.03.21	34.03.21	Mineral	K0.10	litre	
			per litre		
34.03.29	34.03.29	Other	K0.10	litre	
			per litre		
35.01.11	35.01.11	In bulk	10%	kg	
35.01.21	35.01.21	In bulk	10%	kg	
35.02.00	35.02.00	Albumins, albuminates and other albumin derivatives	10%	kg	
35.03.11	35.03.11	In bulk	10%	kg	
35.03.21	35.03.21	In bulk	10%	kg	
35.04.00	35.04.00	Peptones and other protein substances (excluding enzymes of heading No. 35.07.00) and their derivatives; hide powder, whether or not chromed	10%	kg	
35.05.31	35.05.31	In bulk:	10%	kg	
35.06.10	35.06.10	In bulk	10%	kg	
	35.07.00	Enzymes; prepared enzymes not elsewhere specified or included	10%	kg	
36.02.10	36.02.10	Dynamite	10%	kg	
36.02.20	36.02.20	Gelegnite	10%	kg	
36.02.30	36.02.30	Dynagal	10%	kg	
36.02.90	36.02.90	Other	10%	kg	
36.03.00	36.03.00				
36.04.00	36.04.00	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators:			
	36.04.10	Percussion and detonating caps	75%	kg	
	36.04.20	Detonators	10%	kg	
	36.04.30	Igniters	10%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	36.05.10	Rain, anti-hail, and height finding rockets	10%	—	
	36.05.20	Fog signals	10%	—	
	36.05.30	Marine distress signals	10%	—	
	36.06.00	Matches (excluding Bengal matches)	10%	per 100	
	36.07.00				
	36.08.00	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials	30%	—	
	37.02.29	Other	10%	metre	
	37.04.20	Cinematograph film	10%	metre	
	37.06.00				
	37.07.00	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound of track, negative or positive	10%	metre	
	38.01.00	Artificial graphite, colloidal graphite, other than suspensions in oil	10%	kg	
	38.02.00				
	38.03.00	Activated carbon; natural mineral products; animal black, including spent animal black			
	38.03.10	Activated charcoal	10%	kg	
	38.03.90	Other	10%	kg	
	38.04.00				
	38.05.00	Tall oil	10%	kg	
	38.06.00	Concentrated sulphite lye	10%	kg	
	38.07.11	Crude	10%	kg	
	38.07.19	Other	10%	litre	
	38.07.90	Other	10%	kg	
	38.08.00	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05.00; rosin spirit and rosin oil	10%	kg	
	38.09.00	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18.00); wood creosote; wood naphtha; acetone oil; vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	10%	kg	
	38.10.00				

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
38.11.00	38.11.00	Disinfectants, insecticides, fungicides, rat poisons, herbicides, antisprouting products, plant-growth regulators and similar products, put up in form or packings for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers):			
38.11.10	38.11.10	Disinfectants	10%	kg	
38.11.20	38.11.20	Insecticides excluding aerosols	10%	kg	
	38.11.50	Rat poisons	10%	kg	
	38.11.90	Other	30%	kg	
38.12.00	38.12.00	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	10%	kg	
38.13.00	38.13.00	Pickling preparation for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes	10%	kg	
38.15.00	38.15.00	Prepared rubber accelerators	10%	kg	
38.17.00	38.17.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	10%	kg	
38.18.90	38.18.90	Other	10%	litre	
38.19.11	38.19.11	Concrete proofers, being water-proofing material to be added to concrete at the time of mixing	10%	kg	
38.19.12	38.19.12	Furnace motor	10%	kg	
38.19.13	38.19.13	Fire and furnace cement	10%	kg	
38.19.20	38.19.20	Anti-scaling compounds	10%	kg	
38.19.30	38.19.30	Charcoal kieselguhr compounds	10%	kg	
38.19.40	38.19.40	Paint extensors	10%	kg	
38.19.50	38.19.50	Pastes and powders containing not less than 30 per cent of water-soluble phosphoric oxide in the dry substance	10%	kg	
38.19.60	38.19.60	Water softening preparations	10%	kg	
39.01.12	39.01.12	In bulk	10%	kg	
39.01.30	39.01.30	Monofil, of which any cross-sectional dimension exceeds 1mm	10%	kg	
39.01.40	39.01.40	Other	10%	kg	
39.01.70	39.01.70	Waste and scrap	10%	kg	
39.01.90	39.01.90	Other	10%	kg	
39.02.12	39.02.12	In bulk	10%	kg	
39.02.30	39.02.30	Monofil, of which any cross-sectional dimension exceeds 1mm	10%	kg	
39.02.49	39.02.49	Other	10%	kg	
39.02.70	39.02.70	Waste and scrap	10%	kg	

Column (A)	Column (B)		Column (C)	Column (D)	
Heading No. (1)	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	
				Notes (5)	
39.02.90	39.02.90	Other	10%	kg	
39.03.90	39.03.90	Other	10%	kg	
39.03.50	39.03.50	Waste and scrap	10%	kg	
39.03.90	39.03.90	Other	10%	kg	
39.04.90	39.04.90	Other	10%	kg	
39.07.22	39.07.22	Reels, centres and copes	10%	kg	
39.07.24	39.07.24	Transmission, conveyor or elevator belts and belting	10%	kg	
39.07.25	39.07.25	Bolts, screws, stoppers, lids, caps, bungs, washers	10%	kg	
39.07.39	39.07.39	Other	10%	kg	
39.07.80	39.07.80	Laboratory and pharmaceutical plasticware	10%	kg	
41.01.11	41.01.11	Suspension dried	10%	No.	
41.01.12	41.01.12	Ground dried	10%	No.	
41.01.13	41.01.13	Dry salted	10%	No.	
41.01.14	41.01.14	Wet	10%	No.	
41.01.19	41.01.19	Other	10%	No.	
41.01.21	41.01.21	Suspension dried	10%	No.	
41.01.22	41.01.22	Ground dried	10%	No.	
41.01.23	41.01.23	Dry salted	10%	No.	
41.01.24	41.01.24	Wet	10%	No.	
41.01.29	41.01.29	Other	10%	No.	
41.01.40	41.01.40	Goat skins and kid skins	10%	No.	
41.01.61	41.01.61	With the wool on	10%	No.	
41.01.62	41.01.62	Without the wool	10%	No.	
41.01.70	41.01.70	Crocodile skins	10%	No.	
41.01.90	41.01.90	Other	10%	No.	
41.02.00	41.02.00	Bovine cattle leather (including buffalo leather and) equine leather, except leather falling within heading No. 41.06.00 or 41.08.00	10%	kg	
	41.02.10	Calf leather	10%	kg	
	41.02.90	Other	10%	kg	
41.03.00	41.03.00	Sheep and lamb skin leather, except leather falling within heading No. 41.06.00 or 41.08.00	10%	kg	
41.04.00	41.04.00	Goat and kid skin leather, except leather falling within heading No. 41.06.00 or 41.08.00	10%	kg	
41.05.00	41.05.00	Other kinds of leather, except leather falling within heading No. 41.06.00 or 41.08.00	10%	kg	
41.06.00	41.06.00	Chamois-dressed leather	10%	kg	
41.07.00	41.07.00				
41.08.00	41.08.00	Patent leather and imitation patent leather; metallised leather	10%	kg	
41.09.00	41.09.00	Parings and other waste, of leather or composition leather or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	10%	kg	

Column (A)	Column (B)					
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)	
	41.10.00	41.10.00	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	10%	kg	
	42.04.00	42.04.00	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes:			
		42.04.10	Machinery and similar bolts and belting	10%	kg	
		42.04.90	Other	10%	kg	
	44.01.00	44.01.00	Fuel wood, in logs, in billets, in twigs or faggots; wood waste, including sawdust	10%	Tonne	
	44.02.00	44.02.00	Wood charcoal (including shell and nut charcoal), agglomerated or not	10%	kg	
	44.03.10	44.03.10	Pulpwood	10%	cu.metre	
	44.03.20	44.03.20	Pit props	10%	cu.metre	
	44.03.30	44.03.30	Other poles and posts	10%	cu.metre	
	44.03.91	44.03.91	Coniferous	10%	cu.metre	
	44.03.99	44.03.99	Non-coniferous	10%	cu.metre	
	44.04.10	44.04.10	Coniferous	10%	cu.metre	
	44.04.90	44.04.90	Non-coniferous	10%	cu.metre	
	44.05.10	44.05.10	Coniferous	10%	cu.metre	
	44.05.90	44.05.90	Non-coniferous	10%	cu.metre	
	44.06.00	44.06.00				
	44.07.00	44.07.00	Railway or tramway sleepers of wood	10%	cu.metre	
	44.08.00	44.08.00				
	44.09.00	44.09.00	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chip wood; drawn wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrella handles, tool handles or the like	10%	kg	
	44.10.00	44.10.00				
	44.11.00	44.11.00	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders	10%	kg	
	44.12.00	44.12.00	Wood wool and wood flour	10%	kg	
	44.14.00	44.14.00	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5mm	10%	cu.metre	



Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
44.18.00	44.18.00	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour, or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	10%	kg	
44.21.00	44.21.00	Complete wooden packing cases, boxes, crates drums and similar packings	10%	kg	
44.22.00	44.22.00	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves	10%	kg	
44.25.90	44.25.90	Other	10%	kg	
44.26.00	44.26.00	Spools, cops bobbins, sewing thread reels and the like of turned wood	10%	kg	
44.28.20	44.28.20	Beehives	10%	kg	
45.01.10	45.01.10	Waste	10%	kg	
45.01.90	45.01.90	Other	10%	kg	
45.02.10	45.02.10	Of a type suitable for use as packing or lagging for engines, machinery, piping and buildings	10%	kg	
45.02.20	45.02.20	Strips, reinforced with paper, of a type used for tipping cigarettes	10%	kg	
45.03.10	45.03.10	Stoppers; corks; discs for lining crown corks or other stoppers	10%	kg	
45.03.20	45.03.20	Washers	10%	kg	
45.04.10	45.04.10	Stoppers; corks; discs for lining crown corks or other stoppers	10%	kg	
45.04.30	45.04.30	Washers	10%	kg	
46.01.00	46.01.00				
46.02.00	46.02.00	Plaits and similar products of plaiting material, for all use whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:			
	46.02.10	Split cane matting in the piece	30%	kg	
	46.02.20	Mats and matting other than split cane matting	30%	kg	
	46.02.90	Other	30%		
46.03.00	46.03.00	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made from goods falling within heading No. 46.02.00; articles of loofah:			

Column (A)	Column (B)				
(c)	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	46.03.10	Beehives	10%	kg	
	46.03.90	Other	30%	—	
47.01.00	47.01.00	Pulp derived by mechanical or chemical means from any fibrous vegetable material	10%	kg	
47.02.00	47.02.00	Waste paper and paperboard; scrap articles of paper or paperboard, fit only for use in paper making	10%	kg	
48.08.00	48.08.00	Filter blocks, slabs and plates, of paper pulp	10%	kg	
48.10.10	48.10.10	Ribbons or rolls out to size for use on cigarette machines	10%	kg	
48.13.10	48.13.10	Lithographic transfer paper	10%	kg	
48.15.10	48.15.10	Filter paper and filter boards	10%	kg	
48.15.21	48.15.21	Paper in reels for use on type-setting machines	10%	kg	
48.15.80	48.15.80	For electrical insulation purposes	10%	kg	
48.20.00	48.20.00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	10%	kg	
48.21.10	48.21.10	Washers, joints and gaskets	10%	kg	
48.21.20	48.21.20	Sanitary towels, pads and tampons	10%	kg	
48.21.30	48.21.30	Paper patterns	10%	kg	
48.21.70	48.21.70	For electrical insulation purposes	10%	kg	
49.02.10	49.02.10	For completion and publication in Zambia	10%	kg	
49.02.90	49.02.90	Other	10%	kg	
49.04.00	49.04.00	Music, printed or in manuscript, whether or not bound or illustrated	10%	kg	
49.05.10	49.05.10	Incorporating advertising matter	K1.00 per kg	kg	
49.06.10	49.06.10	Plans and drawings	10%	kg	
49.06.20	49.06.20	Manuscripts and typescripts	10%	kg	
49.11.20	49.11.20	Publicity matter, not being commercial advertising matter, relating to fairs, travel and exhibition	10%	kg	
49.11.61	49.11.60	Advertising matter	K2.00 per kg	kg	
49.11.69				kg	
50.01.00	50.01.00	Silk-worm cocoons suitable for reeling	10%	kg	
50.02.00	50.02.00	Raw silk (not thrown)	10%	kg	
50.03.09	50.03.00	Silk waste (including cocoons unsuitable for reeling, silk-woils and pulled or garnetted rags)	10%	kg	
50.04.00	50.04.00	Silk yarn, other than yarn of noil or other waste silks, not put up for retail sale	10%	kg	

Column (A)	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
50.05.00	50.05.00	Yarn spun from noil of other waste silk, not put up for retail sale	10%	kg	
50.06.00	50.06.00	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk worm gut; imitation catgut of silk	10%	kg	
50.07.00	50.07.00				
50.08.00	50.08.00	Woven fabrics of silk, of noil or other waste silk	20% per m <sup>2</sup> which is the greater	m <sup>2</sup>	
50.09.00	50.09.00				
50.10.00	50.10.00	Of synthetic fibre materials	10%	kg	
51.02.10	51.02.10	Of regenerated fibre materials	10%	kg	
51.01.20	51.01.20	Metalised yarn, being textile yarn spun with metal or covered with metal by any process	10%	kg	
52.01.00	52.01.00				
53.01.10	53.01.10	Greasy or fleece-washed	10%	kg	
53.01.90	53.01.90	Other	10%	kg	
53.02.20	53.02.20	Horse or other coarse hair	10%	kg	
53.02.90	53.02.90	Other	10%	kg	
53.03.00	53.03.00	Waste of sheep's or lamb's wool or of other animal hair (fine or coarse), not pulled or garnetted	10%	kg	
53.04.00	53.04.00	Waste of sheep's or lamb's wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted drags)	10%	kg	
53.05.00	53.05.00	Sheep's or lamb's wool or other animal hair (fine or coarse), carded or combed	10%	kg	
53.06.10	53.06.10	For further processing	10%	kg	
53.06.90	53.06.90	Other	10%	kg	
53.07.10	53.07.10	For further processing	10%	kg	
53.07.90	53.07.90	Other	10%	kg	
53.08.00	53.08.00	Yarn of fine animal hair (carded or combed), not put up for retail sale	10%	kg	
53.09.00	53.09.00	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	10%	kg	
53.10.00	53.10.00	Yarn of sheep's or lamb's wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	10%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
53.12.00	53.12.00	Woven fabrics of horsehair or of other coarse animal hair	30% or K0.15 per m <sup>2</sup> whichever is the greater	m <sup>2</sup>	
53.13.00	53.13.00				
54.01.00	54.01.00	Flax, raw or processed but not spun, flax tow and waste (including pulled or garnetted rags)	10%	kg	
54.02.00	54.02.00	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)	10%	kg	
54.03.00	54.03.00	Flax or ramie yarn, not put up for retail sale	10%	kg	
54.04.00	54.04.00	Flax or ramie yarn, put up for retail sale	10%	kg	
54.05.00	54.05.00	Woven fabrics of flax or of ramie	20% or K0.10 per m <sup>2</sup> whichever is the greater	m <sup>2</sup>	
55.01.00	55.01.00	Cotton, not carded or combed	10%	kg	
55.02.00	55.02.00	Cotton linters	10%	kg	
55.03.00	55.03.00	Cotton waste (including pulled or garnetted rags), not carded or combed	10%	kg	
55.04.00	55.04.00	Cotton, carded or combed	10%	kg	
55.05.10	55.05.10	For further processing	10%	kg	
55.05.20	55.05.20	Waste yarn for further processing	10%	kg	
55.05.90	55.05.90	Other	10%	kg	
55.06.00	55.06.00	Cotton yarn, put up for retail sale	10%	kg	
56.01.00	56.01.00	Man-made fibres discontinuous, not carded, combed or otherwise prepared for spinning	10%	kg	
56.02.00	56.02.00	Continuous filament tow for the manufacture or man-made fibres (discontinuous)	10%	kg	
56.03.00	56.03.00	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous) not carded, combed or otherwise prepared for spinning	10%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
56.04.00	56.04.00	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning	10%	kg	
59.01.10	59.01.10	Cigarette filter plugs, in the length	10%	kg	
59.01.20	59.01.20	Sanitary towels, pads and tampons	10%	kg	
59.01.30	59.01.30	Textile flock and dust; mill neeps	10%	kg	
59.02.10	59.02.10	Damp proofing, water proofing, anti proofing and similar felts; in sheets, strip or rolls	10%	kg	
59.04.10	59.04.10	Rope	10%	kg	
59.04.90	59.04.90	Other	10%	kg	
59.05.10	59.05.10	Fishing nets and netting	10%	kg	
59.05.20	59.05.20	Fruit tree nets and netting	10%	kg	
59.09.10	59.09.10	For electrical insulating	10%	kg	
59.11.10	59.11.10	Adhesive tape for electrical insulating	10%	kg	
59.15.00	59.15.00	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	10%	kg	
59.16.10	59.16.10	Conveyor and elevator belts and belting	10%	kg	
59.16.20	59.16.20	Transmission belts and belting	10%	kg	
61.09.20	61.09.20	Suspensory bandages	10%		
62.03.20	62.03.20	Of cotton or linen	10%	No.	
62.05.10	62.05.10	Cheese cloths and bandages	10%	kg	
62.05.20	62.05.20	Sanitary towels, pads and tampons	10%	kg	
63.02.00	63.02.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	10%	kg	
64.05.10	64.05.10	Soles, tips and heels	10%	kg	
64.05.90	64.05.90	Other	10%	kg	
65.01.00	65.01.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons,) or felt	10%	No.	
65.02.00	65.02.00	Hat-shapes, plaited or made from plaited or other strips of any material neither blocked to shape nor with made brims	10%	No.	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
68.04.00	68.04.00	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery	10%	kg	
68.05.00	68.05.00	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	10%	kg	
68.06.00	68.06.00				
68.07.00	68.07.00	Slag wool, rock wool and similar mineral wools; expanded vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound absorbing mineral materials; other than those falling in heading No. 68.12.00 or 68.13.00 or in Chapter 69	10%	kg	
68.11.20	68.11.20	Railway sleepers	10%	kg	
68.12.11	68.12.11	Plain	10%	kg	
68.11.30	68.11.30	Bricks	20%	No.	
68.12.11	68.12.11	Plain	10%	kg	
68.12.12	68.12.12	Corrugated	10%	kg	
68.12.21	68.12.21	Flat	10%	kg	
68.12.29	68.12.29	Other	10%	kg	
68.12.30	68.12.30	Guttering and ridging	10%	kg	
68.12.40	68.12.40	Pipes and piping, tubes and tubing	10%	kg	
68.12.90	68.12.90	Other	20%	kg	
68.13.10	68.13.10	Processed fibres, thread and yarn	10%	kg	
68.13.20	68.13.20	Woven fabric	10%	kg	
68.13.40	68.13.40	Packing, jointing and the like	10%	kg	
68.13.90	68.13.90	Other	10%	kg	



Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
68.14.90	68.14.90	Other	10%	kg	
68.16.20	68.16.20	Bricks	20%	No.	
69.01.00	69.01.00	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	10%	kg	
69.03.10	69.03.10	Crucibles, cupels, retorts and other reaction vessels	10%	kg	
69.03.20	69.03.20	Parts of furnaces	10%	kg	
69.03.30	69.03.30	Moulds	10%	kg	
69.03.40	69.03.40	Tubes and tubing, pipes and piping	10%	kg	
69.03.90	69.03.90	Other	10%	kg	
69.04.00	69.04.00	Building bricks (including flooring blocks, support or filler tiles and the like)	20%	No.	
69.06.00	69.06.00	Piping, conduits and guttering (including angles, bends and similar fittings)	10%	kg	
69.09.10	69.09.10	Laboratory chemical or industrial ware	10%	kg	
69.09.20	69.09.20	Troughs, tubs and similar receptacles of a kind used in agriculture	10%	kg	
69.09.30	69.09.30	Pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	10%	kg	
70.01.00	70.01.00	Waste glass (cullet); glass in the mass (excluding optical glass)	10%	kg	
70.02.00	70.02.00	Glass in balls, rods and tubes, unworked (not being optical glass)	10%	kg	
70.11.00	70.11.00	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	10%	kg	
70.14.10	70.14.10	Glass for miners' lamps	10%		
70.14.20	70.14.20	Glassware specialised for pedal cycles	10%		
70.14.30	70.14.30	Glassware specialised for signalling to or controlling traffic (for road signs, traffic lights, railway signal lights, buoys and the like)	10%		
70.20.10	70.20.10	Fibre (including wool)	10%	kg	
70.20.20	70.20.20	Yarns	10%	kg	
71.02.80	71.02.80	Industrial (for example, for use as abrasives)	10%	kg	
71.04.00	71.04.00	Dust and powder of natural or synthetic precious or semi-precious stones	10%		

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
71.05.10	71.05.10	Bullion, grains, pellets, powders, ingots and the like	10%	gramme	
71.05.20	71.05.20	Bars, rods, sections, tubes and wire	10%	gramme	
71.05.30	71.05.30	Leaf and foil	10%	gramme	
71.05.40	71.05.40	Sheets, plate and strip	10%	gramme	
71.05.90	71.05.90	Other	10%	gramme	
71.06.10	71.06.10	Bars, rods, sections, tubes and wire	10%	gramme	
71.06.20	71.06.20	Sheets, plate and strip	10%	gramme	
71.06.90	71.06.90	Other	10%	gramme	
71.07.20	71.07.20	Bars, rods, sections, tubes and wire	10%	gramme	
71.07.30	71.07.30	Leaf and foil	10%	gramme	
71.07.40	71.07.40	Sheets, plate and strip	10%	gramme	
71.07.90	71.07.90	Other	10%	gramme	
71.08.10	71.08.10	Bars, rods, sections, tubes and wire	10%	gramme	
71.08.20	71.08.20	Sheets, plate and strip	10%	gramme	
71.08.90	71.08.90	Other	10%	gramme	
71.09.10	71.09.10	Bullion, grains, pellets, powders, ingots and the like	10%	gramme	
71.09.20	71.09.20	Bars, rods, sections, tubes and wire	10%	gramme	
71.09.30	71.09.30	Leaf and foil	10%	gramme	
71.09.40	71.09.40	Sheets, plate and strip	10%	gramme	
71.09.90	71.09.90	Other	10%	gramme	
71.10.10	71.10.10	Bars, rods, sections, tubes and wire	10%	gramme	
71.10.20	71.10.20	Sheets, plate and strip	10%	gramme	
71.10.90	71.10.90	Other	10%	gramme	
71.11.10	71.11.10	Of gold	10%	gramme	
71.11.90	71.11.90	Other	10%	gramme	
73.01.10	73.01.10	Spiegeleisen	10%	kg	
73.01.90	73.01.90	Other	10%	kg	
73.02.10	73.02.10	Ferro-manganese	10%	kg	
73.02.20	73.02.20	Ferro-chromium	10%	kg	
73.02.30	73.02.30	Ferro-silicon	10%	kg	
73.02.90	73.02.90	Other	10%	kg	
73.03.00	73.03.00	Waste and scrap metal of iron or steel	10%	kg	
73.04.00	73.04.00	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	10%	kg	
73.05.10	73.05.10	Powders	10%	kg	
73.05.90	73.05.90	Sponge	10%	kg	
73.06.10	73.06.10	Puddled bars and pilings	10%	kg	
73.06.20	73.06.20	Ingots	10%	kg	
73.06.90	73.06.90	Other	10%	kg	
73.07.10	73.07.10	Blooms, billets, slabs and sheet bars (including tin-plate bars)	10%	Tonne	
73.07.20	73.07.20	Other	10%	Tonne	
73.08.00	73.08.00	Iron or steel coils for re-rolling	10%	kg	
73.09.00	73.09.00	Universal plates of iron or steel	10%	kg	

Column (A)	Column (B)				Notes (5)
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	
73.10.10	73.10.10	Wire rod	10%	Tonne	
73.10.50	73.10.50	Other bars and rods	10%	Tonne	
73.10.90	73.10.90	Hollow mining drill steel	10%	kg	
73.11.10	73.11.10	Angles, shapes and sections	10%	Tonne	
73.11.20	73.11.20	Sheet piling	10%	Tonne	
73.13.10	73.13.10	Plates (including chequer plates and honeycomb and other industrial floor plates and tiles)	10%	Tonne	
73.13.21	73.13.21	Plain, corrugated or not	10%	Tonne	
73.13.40	73.13.40	Tinned (tin plate)	10%	Tonne	
73.14.10	73.14.10	Baling or binding wire	10%	Tonne	
73.14.90	73.14.90	Other	10%	Tonne	
73.15.20	73.15.20	Tool steel	10%	kg	
73.19.00	73.19.00	High-pressure hydroelectric conduits of steel, whether or not reinforced	10%	Tonne	
73.21.21	73.21.21	Props and similar equipment for use in scaffolding, coffering, shuttering and pit propping	10%	Tonne	
73.21.50	73.21.50	Smoke stacks	10%	Tonne	
73.21.60	73.21.60	Spiral and gravity chutes	10%	Tonne	
73.23.10	73.23.10	Carboys and similar containers	10%	—	
73.23.20	73.23.20	Drums	20%	kg	
73.24.00	73.24.00	Containers of iron or steel, for compressed or liquefied gas	10%	No.	
73.25.10	73.25.10	Wire rope	10%	kg	
73.25.90	73.25.90	Other	10%	kg	
73.27.00	73.27.00	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, or iron or steel wire; expanded metal, of iron or steel:			
	73.27.10	Insect gauze	Free	kg	
	73.27.20	Gauze, sieving and screening, for use in connection with machinery	10%	kg	
	73.27.30	Diamond mesh chain link fencing, excluding plastic coated	20%	kg	
	73.27.40	Welded wire mesh	10%	kg	
	73.27.90	Other	20%	kg	
73.28.00	73.28.00				
73.29.11	73.29.11	In the length	10%	kg	
73.29.13	73.29.13	For pedal cycles	10%	kg	
73.29.19	73.29.19	Other	10%	kg	
73.33.10	73.33.10	Tradesmen's tools	10%	kg	
74.01.10	74.01.10	Copper mate	10%	Tonne	
74.01.20	74.01.20	Copper waste and scrap	10%	Tonne	
74.01.30	74.01.30	Unwrought copper (refined or not)	10%	Tonne	
74.02.00	74.02.00	Master alloys	10%	Tonne	
74.03.10	74.03.10	Wire	10%	Tonne	
74.03.20	74.03.20	Anodes	10%	Tonne	
74.03.30	74.03.30	Bilster	10%	Tonne	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
74.03.40	74.03.40	Wirebars	10%	Tonne	
74.03.50	74.03.50	Cathodes	10%	Tonne	
74.03.60	74.03.60	Bars and ingots	10%	Tonne	
74.03.90	74.03.90	Other	10%	Tonne	
74.04.00	74.04.00	Wrought plates, sheets and strip of copper	10%	Tonne	
74.05.00	74.05.00	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15mm	10%	kg	
74.06.00	74.06.00	Copper powders and flake	10%	kg	
74.07.00	74.07.00	Tubes and pipes and blanks therefor, of copper; hollow bars of copper.	10%	kg	
74.09.00	74.09.00				
74.10.00	74.10.00	Stranded wire, cables, cordage, ropes, plaited bands and the like of copper wire, but excluding insulated electric wires and cables	10%	kg	
74.11.00	74.11.00	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials including endless bands), of copper wire; expanded metal of copper:			
	74.11.10	Welded wire	15%	kg	
	74.11.90	Other	10%	kg	
74.12.00	74.12.00				
74.13.00	74.13.00				
74.14.00	74.14.00				
74.15.00	74.15.00	Nails, tack, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw rings), rivets, cotters, cotterpins and similar articles of copper; washers (including spring washers) of copper			
	74.15.10	Screw hooks and screw rings	10%	kg	
	74.15.20	Hook-nails; ring nails	30%	kg	
	74.15.90	Other	15%	kg	
74.17.10	74.17.10	Cooking stoves for liquid fuel (oil) of pressure type	10%	No.	
74.17.11	74.17.11	Parts thereof	10%	kg	
74.19.10	74.19.10	Fittings for electric wiring	10%	kg	
75.01.10	75.01.10	Matte; speiss and other intermediate products	10%	kg	

Column (A)	Column (B)				Column (C)
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
75.01.20	75.01.20	Waste and scrap	10%	kg	
75.01.30	75.01.30	Unwrought	10%	kg	
75.02.10	75.02.10	Wire	10%	kg	
75.02.90	75.02.90	Other	10%	kg	
75.03.00	75.03.00	Wrought plates, sheets and strip, of nickel; nickel foil, nickel powders and flakes	10%	kg	
75.05.00	75.05.00	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	10%	kg	
75.06.10	75.06.10	Nails, tacks, staples, bolts, nuts, rivets, screws and washers	10%	kg	
75.06.20	75.06.20	Woven wire (including wire gauze, wire cloth) and expanded metal	10%	kg	
76.01.10	76.01.10	Waste and scrap	10%	kg	
76.01.90	76.01.90	Unwrought	10%	kg	
76.02.00	76.02.00	Wrought bars, rods angles, shapes and sections, of aluminium; aluminium wire	10%	kg	
76.03.00	76.03.00	Wrought plates, sheets and strip of aluminium.	10%	kg	
76.04.00	76.04.00	Aluminium foil (whether or not embossed) out to shape perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm	10%	kg	
76.05.00	76.05.00	Aluminium powders and flakes	10%	kg	
76.06.10	76.06.10	Downpiping	15%	kg	
76.06.90	76.06.90	Other	10%	kg	
76.08.20	76.08.20	Props and similar equipment, for use in scaffolding, coffering, shuttering or pit-proping	10%	kg	
76.11.00	76.11.00	Containers, of aluminium, for compressed or liquified gas.	10%	kg	
76.12.10	76.12.10	Wire rope	10%	kg	
76.12.90	76.12.90	Other	10%	kg	
76.13.00	76.13.00				
76.14.00	76.14.00				
76.16.20	76.16.20	Other articles for mining, agricultural or manufacturing purposes	10%	kg	
76.16.30	76.16.30	Fittings for electric wiring	10%	kg	
76.16.60	76.16.60	Scaffolding tube fittings	10%	kg	
76.16.80	76.16.80	Hangers, stays and similar supports for piping and tubing; wire rope fittings	10%	kg	
77.01.10	77.01.10	Unwrought	10%	kg	
77.01.20	77.01.20	Waste and scrap	10%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
77.02.00	77.02.00	Wrought bars, rods angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil; raspings and shavings of uniform size, powders and pipes and blanks therefor, of magnesium, hollow bars of magnesium; other articles of magnesium	10%	kg	
77.03.00	77.03.00				
77.04.00	77.04.00	Beryllium, unwrought or wrought, articles of beryllium	10%	kg	
78.01.10	78.01.10	Unwrought	10%	kg	
78.01.20	78.01.20	Waste and scrap	10%	kg	
78.02.10	78.02.10	Wire	10%	kg	
78.02.20	78.02.20	Solder	10%	kg	
78.02.90	78.02.90	Other	10%	Tonne	
78.04.10	78.04.10	Foil	10%	kg	
78.04.20	78.04.20	Powder and flake	10%	kg	
78.06.10	78.06.10	Containers (for example, pliable tubes) for the conveyance or packing of goods	10%	No.	
78.06.20	78.06.20	Packing, lagging, caulking and the like	10%	kg	
78.06.40	78.06.40	Other articles for agricultural, mining or manufacturing purposes	10%	kg	
79.01.10	79.01.10	Unwrought	10%	kg	
79.01.20	79.01.20	Waste and scrap	10%	kg	
79.02.10	79.02.10	Wire	10%	kg	
79.02.90	79.02.90	Other	10%	Tonne	
79.03.11	79.03.11	Zinc dust (blue powder)	10%	kg	
79.03.19	79.03.19	Other	10%	kg	
79.03.20	79.03.20	Foil	10%	kg	
79.03.30	79.03.30	Plates, sheets and strip	10%	kg	
79.05.00	79.05.00				
79.06.10	79.06.10	Containers (for example, pliable tubes) for the conveyance or packing of goods	10%	kg	
79.06.32	79.06.32	Bolts, nuts, screws, rivets, washers and the like	10%	kg	
79.06.41	79.06.41	Mosquito and fly gauze	10%	kg	
79.06.43	79.06.43	Expanded metal	10%	kg	
79.06.49	79.06.49	Other	10%	kg	
79.06.50	79.06.50	Other articles for agricultural, mining or manufacturing purposes	10%	kg	
79.06.80	79.06.80	Hangers, stays and similar supports for piping and tubing, wire rope fittings	10%	kg	
80.01.10	80.01.10	Unwrought	10%	kg	
80.01.20	80.01.20	Waste and scrap	10%	kg	

Column (A)	Column (B)				
Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)	
80.02.10	80.02.10	Wire	10%	kg	
80.02.20	80.02.20	Solder	10%	kg	
80.02.90	80.02.90	Other	10%	kg	
80.03.00	80.03.00	Wrought plates, sheets and strip, of tin	10%	kg	
80.04.10	80.04.10	Foil	10%	kg	
80.04.20	80.04.20	Powder and flakes	10%	kg	
80.06.10	80.06.10	Containers (for example, pliable tubes) for the conveyance or packing of goods	10%	kg	
81.01.00	81.01.00	Tungsten (walfram), unwrought or wrought, and articles thereof	10%	kg	
81.02.00	81.02.00	Molybdenum, unwrought or wrought, and articles thereof	10%	kg	
81.03.00	81.03.00	Tantalum, unwrought or wrought, and articles thereof	10%	kg	
81.04.10	81.04.10	Uranium depleted in U235 thorium	10%	kg	
81.04.20	81.04.20	Antimony powder	10%	kg	
81.04.30	81.04.30	Cadmium	10%	Tonne	
81.04.40	81.04.40	Cobalt	10%	Tonne	
81.04.50	81.04.50	Chromium	10%	kg	
81.04.90	81.04.90	Other	10%	kg	
82.01.20	82.01.20	Hoes	10%	No.	
82.07.00	82.07.00	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	10%	kg	
82.09.00	82.09.00	Knives with cutting blades, serrated or not (including pruning knives falling within heading No. 82.06.00, and blades therefor:			
	82.09.10	Specially designed for use as tradesmen's hand tools or agricultural hand tools	Free	kg	
	82.09.90	Other	30%	kg	
82.10.00	82.10.00				
82.11.10	82.11.10	Safety razor blade blanks	10%	kg	
82.12.30	82.12.30	Specially designed for tradesmen	10%	kg	
82.13.11	82.13.11	Professional types	10%	kg	
82.13.20	82.13.20	Other agricultural or professional articles of cutlery (for example, scateurs, butchers' cleavers, hair clippers)	10%	kg	
83.06.00	82.06.00	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal, mirrors, of base metal	30%	—	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Special Notes (5)
83.07.20	83.07.20	Locomotive and railway rolling stocks lanterns, ships lanterns and cycle lamps, headlamps for aircraft and trains	10%	No. (1)	
83.07.30	83.07.30	Incandescent lamps of the pressure type using liquid fuel only	10%	No.	
83.08.00	83.08.00	Flexible tubing and piping, of base metal	10%	kg	
83.09.00	83.09.00	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal	30%		
83.10.00	83.10.00				
83.11.10	83.11.10	Tower and turret bells	10%	kg	
83.11.20	83.11.20	Bicycle and tricycle bells	10%	kg	
83.11.30	83.11.30	Cow bells and the like	10%	kg	
83.12.00	83.12.00				
83.13.10	83.13.10	Crown corks	K0.10 per 100	per 100	
83.13.90	83.13.90	Other	10%	per 100	
84.25.59	84.25.59	Other	10%	kg	
85.09.10	85.09.10	For cycles	10%	kg	
85.14.11	85.14.11	Specially designed for telephonic apparatus	10%	kg	
85.14.31	85.14.31	Specially designed for telephonic apparatus	10%	kg	
85.14.41	85.14.41	Specially designed for telephonic apparatus	10%	kg	
85.21.90	85.21.90	Other	10%	kg	
87.14.11	87.14.11	Two-wheeled scotch carts	10%	No.	
91.06.00	91.06.00	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	10%	kg	
92.12.21	92.12.21	Matrices for the production of gramophone records	10%		
92.12.22	92.12.22	Gramophone record blanks, prepared (but not recorded)	10%	No.	