

## Chapter 40 Rubber and articles thereof

### Notes.

1.- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums synthetic rubber, factice derived from oils, and such, substances reclaimed.

2.- This Chapter does not cover :

(a) Goods of Section XI (textiles and textile articles);

(b) Footwear or parts thereof of Chapter 64;

(c) Headgear or parts thereof (including bathing caps) of Chapter 65;

(d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(e) Articles of Chapter 90, 92, 94 or 96; or

(f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3.- In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms :

(a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to :

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.- (A) headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :

(i) vulcanising agents, accelerators retarders or activators other than those added for the preparation of pre-vulcanised rubber latex);

(ii) Pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B)The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

- (i) emulsifiers or anti-tack agents;
- (ii) small amounts of breakdown products of emulsifiers;
- (iii) very small amounts of the following :

heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special- purpose additives.

6.- For the purposes of heading 40.04, the expression " waste, parings and scrap " means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods deimitely not usable as such because of cutting-up, wear or other reasons.

7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions " plates ", " sheets " and " strip " apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions " rods " and " profile shapes " apply only to such products ,whether or not cut to length or surface-worked but not otherwise worked.

HEADING NO	H.S CODE	DESCRIPTION	UNIT	DUTY RATE
<b>40.01</b>		<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>		
	40 01 10 00	- Natural rubber latex, whether or not pre-vulcanised	Value	5%
		- Natural rubber in other forms:		
	40 01 21 00	- - Smoked sheets	Value	5%
	40 01 22 00	- - Technically specified natural rubber (TSNR)	Value	5%
	40 01 29 00	- - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	40 01 30 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	Value	5%
<b>40.02</b>		<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b>		
		- Styrene-butadiene rubber (SBR) ; carboxylated styrene butadiene rubber (XSBR) :		
	40 02 11 00	- - Latex	Value	5%
	40 02 19 00	- - Other	Value	5%
	40 02 20 00	- Butadiene rubber (BR)	Value	5%
		- Isobutene-isoprene (butyl) rubber (IIR) ; halo-isobulene-isoprene rubber (CIIR or BIIR):		
	40 02 31 00	- - Isobutene-isoprene (butyl), rubber (IIR)	Value	5%
	40 02 39 00	- - Other	Value	5%
		- Chloroprene (chlorobutadiene) rubber (CR):		
	40 02 41 00	- - Latex	Value	5%
	40 02 49 00	- - Other	Value	5%
		- Acrylonitrile-butadiene rubber (NBR):		
	40 02 51 00	- - Latex	Value	5%
	40 02 59 00	- - Other	Value	5%
	40 02 60 00	- Isoprene rubber (IR)	Value	5%
	40 02 70 00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	Value	5%
	40 02 80 00	- Mixtures of any product of heading 40.01 with any product of this heading	Value	5%
		- Other :		
	40 02 91 00	- - Latex	Value	5%
	40 02 99 00	- - Other	Value	5%
<b>40.03</b>	40 03 00 00	<b>Reclaimed rubber in primary forms or in plates, shects or strip.</b>	Value	5%
<b>40.04</b>	40 04 00 00	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</b>	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>40.05</b>		<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>		
	40 05 10 00	- Compounded with carbon black or silica	Value	5%
	40 05 20 00	- Solutions; dispersions other than those of subheading 4005.10	Value	5%
		- Other :		
	40 05 91 00	- - Plates, sheets and strip	Value	5%
	40 05 99 00	- - Other	Value	5%
<b>40.06</b>		<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</b>		
	40 06 10 00	- " Camel-back " strips for retreading rubber tyres	Value	5%
		- Other :		
	40 06 90 10	- - - Tubes	Value	5%
	40 06 90 20	- - - Rings, discs and washers	Value	5%
	40 06 90 30	- - - Threads	Value	5%
	40 06 90 40	- - - Plates, sheets and strips	Value	5%
	40 06 90 90	- - - Other	Value	5%
<b>40.07</b>	40 07 00 00	<b>Vulcanised rubber thread and cord.</b>	Value	5%
<b>40.08</b>		<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>		
		- Of cellular rubber :		
	40 08 11 00	- - Plates, sheets and strip	Value	5%
	40 08 19 00	- - Other	Value	5%
		- Of non-cellular rubber :		
	40 08 21 00	- - Plates, sheets and strip	Value	5%
	40 08 29 00	- - Other	Value	5%
<b>40.09</b>		<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>		
		- Not reinforced or otherwise combined with Other materials:		
		- - Without fittings:		
	40 09 11 10	- - - For transportation equipment	Value	5%
	40 09 11 90	- - - Other	Value	5%
		- - With fittings:		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	40 09 12 10	- - - For transportation equipment	Value	5%
	40 09 12 90	- - - Other	Value	5%
		- Reinforced or otherwise combined only with metal:		
		- - Without fittings:		
	40 09 21 10	- - - For transportation equipment	Value	5%
	40 09 21 90	- - - Other	Value	5%
		- - With fittings:		
	40 09 22 10	- - - For transportation equipment	Value	5%
	40 09 22 90	- - - Other	Value	5%
		- Reinforced or otherwise combined only with textile materials:		
		- - Without fittings:		
	40 09 31 10	- - - For transportation equipment	Value	5%
	40 09 31 90	- - - Other	Value	5%
		- - With fittings:		
	40 09 32 10	- - - For transportation equipment	Value	5%
	40 09 32 90	- - - Other	Value	5%
		- Reinforced or otherwise combined with Other materials, :		
		- - Without fittings:		
	40 09 41 10	- - - For transportation equipment	Value	5%
	40 09 41 90	- - - Other	Value	5%
		- - With fittings:		
	40 09 42 10	- - - For transportation equipment	Value	5%
	40 09 42 90	- - - Other	Value	5%
<b>40.10</b>		<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>		
		- Conveyor belts or belting :		
	40 10 11 00	- - Reinforced only with metal	Value	5%
	40 10 12 00	- - Reinforced only with textile materials	Value	5%
	40 10 19 00	- - Other	Value	5%
		- Transmission belts or belting:		
	40 10 31 00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Value	5%
	40 10 32 00	- - Endless transmission belts of trapezoidal cross-section (V-belts), otherthanV-ribbed, of an outside circumference exseedng 60 cm but not exceeding 180 cm	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	40 10 33 00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240cm	Value	5%
	40 10 34 00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240cm	Value	5%
	40 10 35 00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	Value	5%
	40 10 36 00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	Value	5%
	40 10 39 00	- - Other	Value	5%
<b>40.11</b>		<b>New pneumatic tyres, of rubber.</b>		
	40 11 10 00	- Of a kind used on motor cars (including station wagons and racing cars)	Value	5%
	40 11 20 00	- Of a kind used on buses or lorries	Value	5%
	40 11 30 00	- Of a kind used on aircraft	Value	5%
	40 11 40 00	- Of a kind used on motorcycles	Value	5%
	40 11 50 00	- Of a kind used on bicycles	Value	5%
		- Other , having a "herring-bone" or similar tread:		
	40 11 61 00	- - Of a kind used on agricultural or forestry vehicles and machines	Value	5%
	40 11 62 00	- - Of a kind used on construction or industrial handlig vehicles and machines and having a rim size not exceeding 61 cm	Value	5%
	40 11 63 00	- - Of a kind used on construction or industrial handlig vehicles and machines and having a rim size not exceeding 61 cm	Value	5%
	40 11 69 00	- - Other	Value	5%
		- Other:		
	40 11 92 00	- - Of a kind used on agricultural or forestry vehicles and machines	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	40 11 93 00	- - Of a kind used on construction or industrial handling vehicles and machines and having a size exceeding 61 cm	Value	5%
	40 11 94 00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	Value	5%
	40 11 99 00	- - Other	Value	5%
<b>40.12</b>		<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.</b>		
		- Retreaded tyres:		
	40 12 11 00	- - Of kind used on motor cars (including station wagons and racing cars)	PROHIBITED	
	40 12 12 00	- - Of a kind used on buses or lorries	PROHIBITED	
	40 12 13 00	- - Of a kind used on buses aircraft	PROHIBITED	
	40 12 19 00	- - Other	PROHIBITED	
	40 12 20 00	- Used pneumatic tyres	PROHIBITED	
	40 12 90 00	- Other	Value	5%
<b>40.13</b>		<b>Inner tubes, of rubber.</b>		
	40 13 10 00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	Value	5%
	40 13 20 00	- Of a kind used on bicycles	Value	5%
	40 13 90 00	- Other	Value	5%
<b>40.14</b>		<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>		
	40 14 10 00	- Sheath contraceptives	Value	5%
		- Other :		
	40 14 90 10	- - - Cannulas, ice-bags, syringes, hot-water bags,, droppers, droppers' hands, finger-stalls and oxygen bags	Value	5%
	40 14 90 20	- - - Teats (nursing nipples)	Value	5%
	40 14 90 90	- - - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>40.15</b>		<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts) for all purposes, of vulcanised rubber other than hard rubber.</b>		
		- Gloves, mittens and mitts:		
	40 15 11 00	- - Surgical	Value	5%
		- - Other :		
	40 15 19 10	- - - For fire extinguishing	Value	5%
	40 15 19 90	- - - For other use	Value	5%
		- Other :		
	40 15 90 10	- - - For divers and firemen	Value	5%
	40 15 90 20	- - - Apparel and clothing accessories for surgeons and radiologists	Value	5%
	40 15 90 30	- - - Belts	Value	5%
	40 15 90 40	- - - Coats, overcoats, aprons, corsets, bibs children's pants and the like	Value	5%
	40 15 90 90	- - - Other	Value	5%
<b>40.16</b>		<b>Other articles of vulcanised rubber other than hard rubber.</b>		
	40 16 10 00	- Of Cellular rubber	Value	5%
		- Other :		
	40 16 91 00	- - Floor coverings and mats	Value	5%
	40 16 92 00	- - Erasers	Value	5%
	40 16 93 00	- - Gaskets, washers and other seals	Value	5%
	40 16 94 00	- - Boat or dock fenders, whether or not inflatable	Value	5%
		- - Other inflatable articles :		
	40 16 95 10	- - - Pneumatic mattresses, pillows and cushions	Value	5%
	40 16 95 90	- - - Other	Value	5%
		- - Other :		
	40 16 99 10	- - - Patches, for repairing tire and inner tubes	Value	5%
	40 16 99 20	- - - Letters, numbers and the like for stamps	Value	5%
	40 16 99 30	- - - Parts for railways, tramways and locomotives	Value	5%
	40 16 99 40	- - - Parts of motor vehicles of heading Nos. 87.01 to 87.05	Value	5%



HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	40 16 99 50	- - - Parts of motor vehicles of heading 87.10	Value	5%
	40 16 99 90	- - - Other	Value	5%
<b>40.17</b>		<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>		
	40 17 00 10	- - - Powder, waste and scrap	Value	5%
	40 17 00 20	- - - Compressors for medical syringes	Value	5%
	40 17 00 30	- - - Sanitary wares for bathrooms and the like	Value	5%
	40 17 00 40	- - - Drums and washbowls	Value	5%
	40 17 00 50	- - - Stoppers	Value	5%
	40 17 00 60	- - - Rings and gaskets of non-cellular hardened rubber	Value	5%
	40 17 00 90	- - - Other	Value	5%

## Section IX

### WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

#### Chapter 44

##### Wood and articles of wood; wood charcoal

###### Notes.

1.- This Chapter does not cover :

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11 );

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading No. 14.01 );

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in lanning (heading 14.04);

(d) Activated charcoal (heading 38.02);

(e) Articles of heading 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) Goods of heading 68.08;

(k) Imitation jewellery of heading 71.17;

(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(n) Parts of firearms (heading 93.05)

(o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(p) Articles of Chapter 95 (for example, toys, games, sports requisites);

(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or

(r) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression " densified wood " means wood which has been subjected to chemical or physical treatment (being in the case of layers bonded together treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3.- headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4.- Products of heading 44.10 , 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5.- Heading 44.17 does not apply to tools in which the blade working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6.- Subject to Note 1 above and except where the context otherwise requires, any reference to " wood " in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

### Subheading Notes.

1.- For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2.- For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.31, the expression " tropical wood " means one of the following types of wood :

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azohe. Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire,, Freijo, Fromager, Fuma, Geronggang Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas Keruing Kosipo, Kotibe, Koto, Light Red Meranti. Limba, Louro, Macaranduba, Mahogany Makore, Mandioqueira,, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh Mersawa Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandere de Guatemala, Palissandre de Pare, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Seoetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Tola, Virola, White Lauan,, White Meranti, White Seraya, Yellow Meranti."

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
44.01		<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 01 10 00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	
		- Wood in chips or particles :		
	44 01 21 00	- - Coniferous	Value	5%
	44 01 22 00	- - Non-Coniferous	Value	5%
		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
	44 01 31 00	- - Wood pellets	Value	5%
	44 01 39 00	- - Other	Value	5%
<b>44.02</b>		<b>Wood charcoal (including shell or nut charcoal ), Whether or not agglomerated.</b>		
	44 02 10 00	- Of bamboo	Free	
	44 02 90 00	- Other	Free	
<b>44.03</b>		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>		
		-Treated with paint, stains, creosote or other preservatives :		
	44 03 10 10	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 10 90	- - - Other	Value	5%
		- Other, coniferous :		
	44 03 20 20	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 20 90	- - - Other	Value	5%
		- Other, of tropical wood specified in subheading note 2 to this Chapter :		
		- - Dark Red Meranti, Light Red Meranti and Meranti Bakau :		
	44 03 41 20	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 41 90	- - - Other	Value	5%
		- - Other :		
	44 03 49 20	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 49 90	- - - Other	Value	5%
		- Other :		
		- - Of oak ( <i>Quercus spp.</i> ):		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 03 91 20	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 91 90	- - - Other	Value	5%
		- - Of beech ( <i>Fagus spp.</i> ):		
	44 03 92 20	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 92 90	- - - Other	Value	5%
		- - Other :		
	44 03 99 20	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 99 90	- - - Other	Value	5%
<b>44.04</b>		<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.</b>		
		- Coniferous :		
	44 04 10 10	- - - Hoopwood for the manufacture of barrel hoops and hurdles	Value	5%
	44 04 10 20	- - - Split poles used as supports in horticulture and agriculture, for fencing or in the some cases as celiling,or roofing laths	Value	5%
	44 04 10 30	- - - wooden sticks, roughly trimmed but not turned, bent or otherwise worked, for the manufacture of walking-sticks, and handles for tools, etc.	Value	5%
	44 04 10 40	- - - Pointed piles, pickets and stakes, whether or not peeled or impregnted with presevative, but not sawn lengthwise	Value	5%
	44 04 10 50	- - - Chipwood, for the manufacture of chip-baskets, sieves, matches boxes,..etc.	Value	5%
	44 04 10 90	- - - Other	Value	5%
		- Non-coniferous :		
	44 04 20 10	- - - Hoopwood for barrel starves and paritions	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 04 20 20	- - - Split poles used as supports in horticulture and agriculture, for fencing or in the some cases as celiling, or roofing laths	Value	5%
	44 04 20 30	- - - Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, for the manufacture of walking-sticks, and handles for tools, etc.	Value	5%
	44 04 20 40	- - - Pointed piles, pickets and stakes, whetheror not peeled or impregnted with presevative, but not sawn lengthwise	Value	5%
	44 04 20 50	- - - Chipwood, for the manufacture of chip-baskets, sieves, match boxes,..etc.	Value	5%
	44 04 20 90	- - - Other	Value	5%
<b>44.05</b>		<b>Wood wool; wood flour .</b>		
	44 05 00 10	- - - Wood wool	Value	5%
	44 05 00 20	- - - Wood flour	Value	5%
<b>44.06</b>		<b>Railway or tramway sleepers (cross-ties) of wood.</b>		
	44 06 10 00	- Not impregnated	Value	5%
	44 06 90 00	- Other	Value	5%
<b>44.07</b>		<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded orend-jointed, of a thickness exceeding 6 mm.</b>		
		- Coniferous :		
	44 07 10 10	- - - Planed	Value	5%
	44 07 10 20	- - - End-jointed	Value	5%
	44 07 10 90	- - - Other	Value	5%
		- Of tropical wood specified in Subheading Note 2 to this Chapter :		
	44 07 21 00	- - Mahogany ( <i>Swietenia spp.</i> )	Value	5%
	44 07 22 00	- - Virola, Imbuia and balsa	Value	5%
		- - Dark Red Miranti, Light Red Miranti and Meranti Bakau:		
	44 07 25 10	- - - Planed	Value	5%
	44 07 25 20	- - - End-jointed	Value	5%
	44 07 25 90	- - - Other	Value	5%
		- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan :		
	44 07 26 10	- - - Planed	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 07 26 20	- - - End-jointed	Value	5%
	44 07 26 90	- - - Other	Value	5%
	44 07 27 00	- - Sapelli	Value	5%
	44 07 28 00	- - Iroko	Value	5%
	44 07 29 00	- - Other	Value	5%
		- Other :		
		- - Of oak ( <i>Quercus spp.</i> ):		
	44 07 91 10	- - - Planed	Value	5%
	44 07 91 20	- - - End-jointed	Value	5%
	44 07 91 90	- - - Other	Value	5%
		- - Of beech ( <i>Fagus spp.</i> ):		
	44 07 92 10	- - - Planed	Value	5%
	44 07 92 20	- - - End-jointed	Value	5%
	44 07 92 90	- - - Other	Value	5%
	44 07 93 00	- - Of maple ( <i>Acer supp.</i> )	Value	5%
	44 07 94 00	- - Of cherry ( <i>Prunus spp.</i> )	Value	5%
	44 07 95 00	- - Of ash ( <i>Fraxinus spp.</i> )	Value	5%
		- - Other:		
	44 07 99 10	- - - Planed	Value	5%
	44 07 99 20	- - - End-jointed	Value	5%
	44 07 99 90	- - - Other	Value	5%
<b>44.08</b>		<b>Sheets for veneering (including thoes obtained by slicing laminated wood), for plywood pr for similar laminated wood and other wood, sawn lengtheise, sliced or peeled, whether or not planded, spliced, of a thickness not exceeding 6 mm.</b>		
		- Coniferous :		
	44 08 10 10	- - - Planed	Value	5%
	44 08 10 20	- - - Tounge	Value	5%
	44 08 10 90	- - - Other	Value	5%
		- Of tropical wood specified in Subheading Note 2 to this Chapter :		
		- - Dark Red Meranti, Light Red Meranti and Meranti Bakau :		
	44 08 31 10	- - - Planed	Value	5%
	44 08 31 20	- - - Tounge	Value	5%
	44 08 31 90	- - - Other	Value	5%
		- - Other :		
	44 08 39 10	- - - Planed	Value	5%
	44 08 39 20	- - - Tounge	Value	5%
	44 08 39 90	- - - Other	Value	5%
		- Other :		
	44 08 90 10	- - - Planed	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 08 90 20	- - - Tounded	Value	5%
	44 08 90 90	- - - Other	Value	5%
<b>44.09</b>		<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not pland, sanded or end- jointed.</b>		
		- Coniferous :		
	44 09 10 10	- - - Tongued wood	Value	5%
	44 09 10 20	- - - Chamfered wood	Value	5%
	44 09 10 30	- - - Planed panels with rounded edges	Value	5%
	44 09 10 40	- - - V-jointed wood (wood Tongued and grooved with chamfered edges)	Value	5%
	44 09 10 50	- - -Tongued or grooved wood for ceilings	Value	5%
	44 09 10 60	- - - Moulded wood (also known as mouldings or beadings), used for the manufacture of picture frames, decoration of walls , furniture, doors and other carpentry or joinery	Value	5%
	44 09 10 70	- - - Rounded woods, in form of sticks of round section, of akind used in the manufacture of match splints,footwear, wooden sun-blinds (pinoleum blinds),...etc.	Value	5%
	44 09 10 90	- - - Other	Value	5%
		- Non-coniferous :		
		- - Of bamboo		
	44 09 21 10	- - - Moulded wood (also known as mouldings or beadings), used for the manufacture of picture frames, decoration of walls furniture, doors and other carpentry or joinery works	Value	5%
	44 09 21 90	- - - Other	Value	5%
		- - Other:		
	44 09 29 10	- - - Moulded wood (also known as mouldings or beadings), used for the manufacture of picture frames, decoration of walls furniture, doors and other carpentry or joinery works	Value	5%
	44 09 29 90	- - - Other	Value	5%



HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>44.10</b>		<b>Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>		
		- Of wood:		
	44 10 11 00	- - Particle board	Value	5%
	44 10 12 00	- - Oriented strand board (OSB)	Value	5%
	44 10 19 00	- - Other	Value	5%
	44 10 90 00	- Other	Value	5%
<b>44.11</b>		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>		
		- Medium density fibreboard (MDF):		
	44 11 12 00	- - Of a thickness not exceeding 5 mm	Value	5%
	44 11 13 00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	Value	5%
	44 11 14 00	- - Of a thickness exceeding 9 mm	Value	5%
		- Other:		
	44 11 92 00	- - Of a density exceeding 0.8 g/cm <sup>3</sup>	Value	5%
	44 11 93 00	- - Of a density exceeding 0.5 g/cm <sup>2</sup> but not exceeding 0.8 g/cm <sup>2</sup>	Value	5%
	44 11 94 00	- - Of a density exceeding 0.5 g/cm <sup>2</sup>	Value	5%
<b>44.12</b>		<b>Plywood, veneered panels and similar laminated wood.</b>		
	44 12 10 00	- Of bamboo	Value	5%
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
	44 12 31 00	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	Value	5%
	44 12 32 00	- - Other, with at least one outer ply of non-coniferous wood	Value	5%
	44 12 39 00	- - Other	Value	5%
		- Other:		
	44 12 94 00	- - Blockboard, laminboard and battenboard	Value	5%
	44 12 99 00	- - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
44.13	44 13 00 00	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	Value	5%
44.14	44 14 00 00	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	Value	5%
44.15		<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.</b>		
		- Cases, boxes, crates, drums and similar packings; cable-drums :		
	44 15 10 10	- - - Cases and boxes and small boxes for packing and transport purposes	Value	5%
	44 15 10 20	- - - Empty match boxes, whether or not having a striking surface	Value	5%
	44 15 10 40	- - - Cable drums	Value	5%
	44 15 10 90	- - - Other	Value	5%
	44 15 20 00	- Pallets, box pallets and other load boards; pallet collars	Value	5%
44.16	44 16 00 00	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>	Value	5%
44.17		<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood .</b>		
	44 17 00 10	- - -Tools, in which the working part is of wood	Value	5%
	44 17 00 20	- - - Tool bodies	Value	5%
	44 17 00 30	- - - Handles, for tools	Value	5%
	44 17 00 40	- - - Broom and brush bodies	Value	5%
	44 17 00 50	- - - Broom and brush handles	Value	5%
	44 17 00 60	- - - Shoe lasts for the manufacture of footwear or used for preserving the shape	Value	5%
	44 17 00 90	- - - Other	Value	5%
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>		
	44 18 10 00	- Windows, French-windows and their frames	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 18 20 00	- Doors and their frames and thresholds	Value	5%
	44 18 40 00	- Shuttering for concrete constructional work	Value	5%
	44 18 50 00	- Shingles and shakes	Value	5%
	44 18 60 00	- Posts and beams	Value	5%
		- Assembled flooring panels :		
	44 18 71 00	- - For mosaic floors	Value	5%
	44 18 72 00	- - Other, multilayer	Value	5%
	44 18 79 00	- - Other	Value	5%
		- Other :		
	44 18 90 10	- - - Handrails for staircases	Value	5%
	44 18 90 20	- - - Panels with frames of cellular wood , whether or not covered with sheets of base metals	Value	5%
	44 18 90 90	- - - Other	Value	5%
<b>44.19</b>	44 19 00 00	<b>Tableware and kitchenware, of wood.</b>	Value	5%
<b>44.20</b>		<b>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.</b>		
	44 20 10 00	- Statuettes and other ornaments, of wood	Value	5%
		- Other :		
	44 20 90 10	- - - Small cases and boxes of lacquered wood ; cases and boxes for knives, cutlery, scientific apparatus, etc.; pocket boxes; lettre cases, needle work boxes; tobacco jars and sweetmeat boxes,.. etc.	Value	5%
	44 20 90 20	- - - Articles of wooden furniture, Other than those of chapter 94, (clothes brush hangers, letter trays for office use, ashtrays . . . etc.)	Value	5%
	44 20 90 30	- - - Rosaries	Value	5%
	44 20 90 40	- - - Censers	Value	5%
	44 20 90 90	- - - Other	Value	5%
<b>44.21</b>		<b>Other articles of wood.</b>		
	44 21 10 00	- Clothes hangers	Value	5%
		- Other :		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 21 90 10	- - - Spools, cops, bobbins, sewing thread reels, and the like of turned wood	Value	5%
	44 21 90 20	- - - Articles for rural works (rabbit-hutches, hen-coops, bee-hives, cages, kennels, troughs;yokes for livestock . . etc.)	Value	5%
	44 21 90 30	- - - Stage (theatre) scenery	Value	5%
	44 21 90 40	- - - Portable ladders	Value	5%
	44 21 90 50	- - - Stepped platforms	Value	5%
	44 21 90 60	- - - Advertisement boards, signboards, road signs	Value	5%
	44 21 90 70	- - -Toothpicks	Value	5%
	44 21 90 80	- - - Screens of different types and their axles, with or without their springs	Value	5%
		- - - Other :		
	44 21 90 91	- - - - Washing boards and ironing boards	Value	5%
	44 21 90 92	- - - - Clothespegs	Value	5%
	44 21 90 93	- - - - Paving blocks	Value	5%
	44 21 90 94	- - - - Processed splints for matches	Value	5%
	44 21 90 95	- - - - Wooden pegs or pins for footwear	Value	5%
	44 21 90 96	- - - - Capacity measures and scales	Value	5%
	44 21 90 99	- - - - Other	Value	5%

**Section XX**  
**MISCELLANEOUS MANUFACTURED ARTICLES**

Chapter 94

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**

**Notes.**

I.- This Chapter does not cover :

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example. cheval-glasses (swing-mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18 ; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as ( parts of apparatus of heading 85.18 (heading 85 18) of headings 85. 19 or 85.21 heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(b) Seats and beds.

3.- (a) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other arts) of glass (including mirrors), marble or other stone or of any other material referred to in chapter 68 or 69.

(b) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression " prefabricated buildings " means buildings which are finished in the factory or put up as elements, presented together to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
94.01		<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>		
	94 01 10 00	- Seats of a kind used for aircraft	Value	5%
	94 01 20 00	- Seats of a kind used for motor vehicles	Value	5%
	94 01 30 00	- Swivel seats with variable height adjustment	Value	5%
	94 01 40 00	- Seats other than garden seats or camping equipment, convertible into beds	Value	5%
		- Seats of cane, osier, bamboo or similar materials :		
	94 01 51 00	- - Of bamboo or rattan	Value	5%
	94 01 59 00	- - Other	Value	5%
		- Other seats, with wooden frames:		
	94 01 61 00	- - Upholstered	Value	5%
	94 01 69 00	- - Other	Value	5%
		- Other seats, with metal frames :		
		- - Upholstered :		
	94 01 71 10	- - - Children seats designed to be hung on the back of other seats	Value	5%
	94 01 71 20	- - - Baby seats with small wheels (walkers)	Value	5%
	94 01 71 90	- - - Other	Value	5%
		- - Other :		
	94 01 79 10	- - - Children seats designed to be fixed to the back of other seats	Value	5%
	94 01 79 20	- - - Baby seats with small wheels (walkers)	Value	5%
	94 01 79 90	- - - Other	Value	5%
		- Other Seats :		
		- - - Other seats with plastic frames :		
	94 01 80 11	- - - - Childrens seats designed to be fixed to the back of other seats	Value	5%
	94 01 80 12	- - - - Baby seats with small wheels (walkers)	Value	5%
	94 01 80 19	- - - - Other	Value	5%
	94 01 80 20	- - - Seats of stones or mixture of asbestos or ceramic	Value	5%
	94 01 80 90	- - - Other	Value	5%
	94 01 90 00	- Parts	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>94.02</b>		<b>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.</b>		
		- Dentists', barbers' or similar chairs and parts thereof :		
	94 02 10 10	- - - Dentists' chairs and parts thereof	Value	5%
	94 02 10 20	- - - Barbers' chairs and parts thereof	Value	5%
	94 02 10 90	- - - Other	Value	5%
		- Other :		
	94 02 90 10	- - - Medical and surgical furniture and parts thereof	Value	5%
	94 02 90 90	- - - Other	Value	5%
<b>94.03</b>		<b>Other furniture and parts thereof.</b>		
		- Metal furniture of a kind used in offices :		
	94 03 10 10	- - - Desks	Value	5%
	94 03 10 20	- - - Wheeled-tables	Value	5%
	94 03 10 30	- - - Electrical filing cabinets	Value	5%
	94 03 10 90	- - - Other	Value	5%
		- Other metal furniture :		
	94 03 20 10	- - - Wardrobes	Value	5%
	94 03 20 20	- - - Clothes stands for placing on the floor	Value	5%
	94 03 20 30	- - - Microscope tables; laboratory benches (whether or not with glass cases, gas nozzles and tap fittings, etc.)	Value	5%
	94 03 20 40	- - - Floor-mounted portable curtains	Value	5%
	94 03 20 50	- - - Furniture of aluminum of a kind used in kitchen	Value	5%
	94 03 20 90	- - - Other	Value	5%
		- Wooden furniture of a kind used in offices :		
	94 03 30 10	- - - Desks	Value	5%
	94 03 30 20	- - - Wheeled-Tables	Value	5%
	94 03 30 30	- - - Electrical filing cabinets	Value	5%
	94 03 30 90	- - - Other	Value	5%



HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
		- Wooden furniture of a kind used in the kitchen :		
	94 03 40 10	- - - Cupboards for pots and tableware	Value	5%
	94 03 40 20	- - - Dining room sets, Complete	Value	5%
	94 03 40 90	- - - Other	Value	5%
		- Wooden furniture of a kind used in the bedroom :		
	94 03 50 10	- - - bedroom sets, complete	Value	5%
	94 03 50 20	- - - Wardrobes	Value	5%
	94 03 50 90	- - - Other	Value	5%
		- Other wooden furniture :		
	94 03 60 10	- - - Microscope tables; laboratory benches (whether or not with glass cases, gas nozzles and tap fittings, etc.)	Value	5%
	94 03 60 20	- - - Clothes stands for placing on the floor	Value	5%
	94 03 60 30	- - - Wall cabinets (first aid kits)	Value	5%
	94 03 60 40	- - - Cabinets used as stands for hand-washing sinks	Value	5%
	94 03 60 90	- - - Other	Value	5%
	94 03 70 00	- Furniture of plastics	Value	5%
		- Furniture of other materials, including cane, osier, bamboo or similar materials :		
	94 03 81 00	- - Of bamboo or rattan	Value	5%
	94 03 89 00	- - Other	Value	5%
	94 03 90 00	- Parts	Value	5%
<b>94.04</b>		<b>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.</b>		
	94 04 10 00	- Mattress supports	Value	5%
		- Mattresses :		
		- - Of cellular rubber or plastics, whether or not covered :		
	94 04 21 10	- - - Mattresses fitted with springs	Value	5%
	94 04 21 90	- - - Other	Value	5%
		- - Of other materials :		
	94 04 29 10	- - - Mattresses fitted with springs	Value	5%
	94 04 29 90	- - - Other	Value	5%
	94 04 30 00	- Sleeping bags	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
		- Other :		
	94 04 90 10	- - - Quilts	Value	5%
	94 04 90 20	- - - Pillows	Value	5%
	94 04 90 30	- - - Cushions and pouff seats	Value	5%
	94 04 90 40	- - - Sets consisting of stuffed quilts, bed sheets and pillow-case, put up in a single packing	Value	5%
	94 04 90 90	- - - Other	Value	5%
<b>94.05</b>		<b>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 permanentl fixed light source, and parts thereof not elsewhere specified or included.</b>		
	94 05 10 00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	Value القيمة	5%
	94 05 20 00	- Electric table, desk, bedside or floor-standing lamps	Value	5%
	94 05 30 00	- Lighting sets of a kind used for christmas trees	Value	5%
		- Other electric lamps and lighting fittings :		
	94 05 40 10	- - - Lamps for exterior lighting (street lamps, porch and gate lamps, public gardens' lamps . . etc.)	Value	5%
	94 05 40 20	- - - Special lamps (lamps for machinery, photographic studios and showroom windows)	Value	5%
	94 05 40 90	- - - Other	Value	5%
	94 05 50 00	- Non-electrical lamps and lighting fittings	Value	5%
	94 05 60 00	- Illuminated signs, illuminated name-plates and the like	Value	5%
		- Parts :		
	94 05 91 00	- - Of glass	Value	5%
	94 05 92 00	- - Of plastics	Value	5%
	94 05 99 00	- - Other	Value	5%
<b>94.06</b>		<b>Prefabricated buildings.</b>		
		- - - Of plastics :		
	94 06 00 11	- - - - Greenhouses for agricultural purposes	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	94 06 00 12	----- Barns and cages for animal production	Value	5%
	94 06 00 13	----- Warehouses	Value	5%
	94 06 00 14	----- Residential or school buildings	Value	5%
	94 06 00 19	----- Other	Value	5%
		--- Of wood :		
	94 06 00 21	----- Greenhouses for agricultural purposes	Value	5%
	94 06 00 22	----- Barns and cages for animal production	Value	5%
	94 06 00 23	----- Warehouses	Value	5%
	94 06 00 24	----- Residential or school buildings	Value	5%
	94 06 00 29	----- Other	Value	5%
		--- Of iron :		
	94 06 00 31	----- Greenhouses for agricultural purposes	Value	5%
	94 06 00 32	----- Barns and cages for animal production	Value	5%
	94 06 00 33	----- Warehouses	Value	5%
	94 06 00 34	----- Residential or school buildings	Value	5%
	94 06 00 39	----- Other	Value	5%
		--- Of aluminium :		
	94 06 00 41	----- Greenhouses for agricultural purposes	Value	5%
	94 06 00 42	----- Barns and cages for animal production	Value	5%
	94 06 00 43	----- Warehouses	Value	5%
	94 06 00 44	----- Residential or school buildings	Value	5%
	94 06 00 49	----- Other	Value	5%
		--- Of fibreglass :		
	94 06 00 51	----- Greenhouses for agricultural purposes	Value	5%
	94 06 00 52	----- Barns and cages for animal production	Value	5%
	94 06 00 53	----- Warehouses	Value	5%
	94 06 00 54	----- Residential or school buildings	Value	5%
	94 06 00 59	----- Other	Value	5%
	94 06 00 90	--- Of other materials	Value	5%