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PART I : SECTION (I) — GENERAL

Government Notifications

PORTS AND AIRPORTS DEVELOPMENT LEVY ACT, No. 18 OF 2011

Order under Section 3

BY virtue of the powers vested in me by Sub-section 3 of Section (3) of the Ports and Airports Development Levy Act, No. 18 of 2011, I, Ravi Karunanayake, Minister of Finance do hereby this Order declare that,

1. (a) Ports and Airports Development Levy, shall be charged and levied on import of each article specified in Column III corresponding to the H. S. Headings and H. S. Codes mentioned in Column I and II of the Schedule I hereto, the concessory rate of 2.5% as is specified in its corresponding entry in Column IV, and
- (b) Exempt the payment of Ports and Airports Development Levy, on import of each article specified in Column III corresponding to the H. S. Headings and H. S. Codes mentioned in Columns I and II of the Schedule II hereto, and
2. Declare the following articles as exempt articles from the payment of Ports and Airports Development Levy on:
 - (a) Import of medical equipment to be donated to a health institution which provides health care services free of charge, as approved by the Minister of Finance with the recommendation of the relevant line Ministry.
 - (b) Import of Plant, machinery or equipment by any enterprise qualified for a tax holiday under section 16D or under Section 17 A of the Inland Revenue Act, No. 10 of 2006, for the use by such enterprises for the purposes specified in the agreement entered into with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No.4 of 1978, on which tax is deferred during the project implementation period subject to the fulfillment of the conditions specified in the agreement entered into.
 - (c) Import of project related articles not being plant, machinery or equipment by any enterprise engaged in construction activities qualified for a tax holiday under section 17 A of the Inland Revenue Act, No. 10 of 2006, which has entered into an agreement with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No.4 of 1978, other than the articles in the negative list published by the



Secretary to the Treasury, during the project implementation period for the use by such enterprise for construction proposes, subject to the condition such articles are not obtainable in Sri Lanka and recommended by the Director General of Board of Investment on the request made to in that regard by such enterprise.

- (d) Import of Goods (other than motor vehicles and goods for the personal use) required for the purpose of provision of international transportation which are consigned to Sri Lankan Airlines Limited, Mihin Lanka (Pvt) Ltd and Air Lanka Catering Services Ltd.
- (e) Import of samples to Sri Lanka in relation to business worth not more than Fifty Thousand Rupees subject to such terms and conditions as prescribed by the Director General of Customs.
3. The order made under Sub-section 3 of Section (3) of the Ports and Airports Development Levy Act, No. 18 of 2011 and published in the Extraordinary *Gazette Notification* No. 1947/47 of 01.01.2016 is hereby rescinded.
4. This order shall come into effect from 11.11.2016.

RAVI KARUNANAYAKE,
Minister of Finance.

Ministry of Finance,
Colombo 01,
11th November, 2016.

SCHEDULE I

<i>I.</i> <i>H.S.</i> <i>Heading</i>	<i>II.</i> <i>H.S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Concessionary Rate</i>
27.09		Petroleum oils and oils obtained from bituminous minerals, crude :	
	2709.00.10	Petroleum oils	2.5%
29.00		Hydrocarbons and their halogenated, sulphonated nitrated or nitrosated derivatives	2.5%
34.02		Organic surface-active agents (other than soap) ; surface-active reparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	
		Organic surface-active agents, whether or not put up for the retail sale :	
	3402.11	Anionic	2.5%
	3402.12	Cationic	2.5%
	3402.13	Non-ionic	2.5%
	3402.19	Other	2.5%
39.26		Other articles of plastic and articles of other materials of headings 39.01 to 39.14	
	3926.90	Other :	
	3926.90.80	Hardened gelatin capsules	2.5%
84.14		Air or vacuum pumps, air or other gas compressors and fans ; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	
		Fans :	
	8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	2.5%
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	

I H.S. Heading	II H.S. Code	III Description	IV Concessionary Rate
	8415.10	Window or wall types, self-contained or "split system" :	
		"Split system" :	
	8415.10.21	Of a capacity not exceeding 9,000 BTU	2.5%
	8415.10.22	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	2.5%
	8415.10.23	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	2.5%
	8415.10.24	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	2.5%
	8415.10.25	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	2.5%
		Self-contained:	
	8415.10.31	Of a capacity not exceeding 9,000 BTU	2.5%
	8415.10.32	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	2.5%
	8415.10.33	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	2.5%
	8415.10.34	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	2.5%
	8415.10.35	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	2.5%
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
	8418.10	Combined refrigerator-freezers, fitted with separate external doors:	
	8418.10.90	Other	2.5%
		Refrigerators, household type:	
	8418.21	Compression-type:	
	8418.21.20	Single door type :	2.5%
	8418.21.30	Double door type :	2.5%
	8418.21.90	Other	2.5%
	8418.29.20	Other absorption-type, electrical	2.5%
	8418.30	Freezers of the chest type, not exceeding 800 l capacity :	
	8418.30.20	Other, not exceeding 566 l	2.5%
	8418.40	Freezers of the upright type, not exceeding 900l capacity :	
	8418.40.20	Other, not exceeding 566 l	2.5%
	8418.61.20	Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l	2.5%
	8418.69.20	Other, cabinet and chest type refrigerators exceeding 566 l and below 850l	2.5%
	8418.69.40	Other, blast-freezers for preserving poultry meat	2.5%
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or rapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages (+).	
		Dish washing machines:	
	8422.11	Of the household type	2.5%
84.44	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	2.5%
84.45		Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	
		Machines for preparing textile fibers :	
	8445.11	Carding machines	2.5%

I H.S. Heading	II H.S. Code	III Description	IV Concessionary Rate
	8445.12	Combing machines	2.5%
	8445.13	Drawing or roving machines	2.5%
	8445.19	Other	2.5%
	8445.20	Textile spinning machines	2.5%
	8445.30	Textile doubling or twisting machines	2.5%
	8445.40	Textile winding (including weft-winding) or reeling machines	2.5%
	8445.90	Other	2.5%
84.46		Weaving machines (looms).	
	8446.10	For weaving fabrics of a width not exceeding 30 cm For weaving fabrics of a width exceeding 30 cm, shuttle type:	2.5%
	8446.21	Power looms	2.5%
	8446.29	Other	2.5%
	8446.30	For weaving fabrics of a width exceeding 30 cm, shuttleless type	2.5%
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	
		Circular knitting machines :	
	8447.11	With cylinder diameter not exceeding 165 mm	2.5%
	8447.12	With cylinder diameter exceeding 165 mm	2.5%
	8447.20	Flat knitting machines; stitch-bonding machines	2.5%
	8447.90	Other	2.5%
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	
		Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :	
	8448.51	Sinkers, needles and other articles used in forming stitches	2.5%
84.50		Household or laundry-type washing machines, including machines which both wash and dry (+).	
		Machines, each of a dry linen capacity not exceeding 10 kg :	
	8450.11	Fully-automatic machines:	
	8450.11.10	Unassembled in completely knocked down form Other, top loading:	2.5%
	8450.11.31	Of a dry linen capacity less than 4 kg	2.5%
	8450.11.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	2.5%
	8450.11.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	2.5%
	8450.11.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	2.5%
	8450.11.39	Other	2.5%
		Other, front loading:	
	8450.11.41	Of a dry linen capacity less than 4 kg	2.5%
	8450.11.42	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	2.5%
	8450.11.43	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	2.5%
	8450.11.44	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	2.5%
	8450.11.49	Other	2.5%
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
	8451.30	Ironing machines and presses (including fusing presses)	2.5%

I H.S. Heading	II H.S. Code	III Description	IV Concessionary Rate
	8451.40	Washing, bleaching or dyeing machines:	2.5%
	8451.50	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	2.5%
	8451.80	Other machinery:	
	8451.80.10	For finishing textile fabrics	2.5%
	8451.90	Parts	2.5%
84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines ; sewine machine needles.	
	8452.21	Automatic units	2.5%
	8452.29	Other	2.5%
	8452.30	Sewing machine needles	2.5%
	8452.90	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	
	8452.90.10	Furniture, bases and covers for sewing machines and parts thereof	2.5%
	8452.90.90	Other parts of sewing machines	2.5%
84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculatine device ; cash registers.	
	8470.10	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	2.5%
	8470.30	Other electronic calculating machines :	2.5%
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included (+).	
	8471.30	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	
	8471.30.90	Other	2.5%
85.08		Vacuum cleaners.	
		With self-contained electric motor:	
	8508.11	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	2.5%
	8508.60	Other vacuum cleaners	2.5%
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
	8509.40	Food grinders and mixers; fruit or vegetable juice extractors	2.5%
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
	8510.10	Shavers	2.5%
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of headline: 85.45.	
	8516.40	Electric smoothing irons :	2.5%
	8516.50	Microwave ovens	2.5%
	8516.60.10	Rice cookers :	2.5%
	8516.60.90	Other	2.5%

<i>I</i> <i>H.S.</i> <i>Heading</i>	<i>II</i> <i>H.S. Code</i>	<i>III</i> <i>Description</i>	<i>IV</i> <i>Concessionary Rate</i>
	8516.79.20	Electric kettles	2.5%
	8516.79.90	Other	2.5%
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
	8517.12.20	Other, cellular mobile telephones	2.5%
85.25		Transmission apparatus for radio broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	
	8525.80	Television cameras, digital cameras and video camera recorders:	
	8525.80.10	Television cameras	2.5%
	8525.80.90	Digital cameras and video camera recorders	2.5%
85.27		Reception apparatus for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
	8527.12	Pocket-size radio cassette-players	2.5%
	8527.13	Other apparatus combined with sound recording or reproducing apparatus	2.5%
	8527.21	Combined with sound recording or reproducing apparatus	2.5%
	8527.91	Combined with sound recording or reproducing apparatus	2.5%
	8527.92	Not combined with sound recording or reproducing apparatus but combined with a clock	2.5%
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	
		Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus:	
	8528.71	Not designed to incorporate a video display or screen:	
	8528.71.20	Other, colour	2.5%
	8528.72	Other, colour:	
	8528.72.31	Having a screen of less than 14 inches	2.5%
	8528.72.32	Having a screen of 14 inches and not exceeding 15 inches	2.5%
	8528.72.33	Having a screen of exceeding 15 inches and not exceeding 21 inches	2.5%
	8528.72.34	Having a screen of exceeding 21 inches and not exceeding 25 inches	2.5%
	8528.72.35	Having a screen of exceeding 25 inches and not exceeding 29 inches	2.5%
	8528.72.36	Having a screen of exceeding 29 inches and not exceeding 34 inches	2.5%
		Other, with LCD:	
	8528.72.41	Having a screen of not exceeding 32 inches	2.5%
	8528.72.91	Having a screen of not exceeding 32 inches	2.5%
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
	9007.10	Cameras	
	9007.10.10	For film of less than 16 mm width or for double-8 mm film	2.5%
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
		Wrist-watches, electrically operated, whether or not incorporating a stopwatch facility:	

<i>I</i> <i>H.S.</i> <i>Heading</i>	<i>II</i> <i>H.S. Code</i>	<i>III</i> <i>Description</i>	<i>IV</i> <i>Concessionary Rate</i>
	9101.11	With mechanical display only	2.5%
	9101.19.10	With optoelectronic display only	2.5%
		Other wrist-watches, whether or not incorporating a stop-watch facility	
	9101.21	With automatic winding	2.5%
	9101.91	Electrically operated	2.5%
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	
		Wrist-watches, electrically operated, whether or not incorporating a stopwatch facility :	
	9102.11	With mechanical display only	2.5%
	9102.12	With opto-electronic display only	2.5%
		Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9102.21	With automatic winding	2.5%
96.02		Worked vegetable or mineral carving material and article of these materials; moulded or carved article of wax, of stearin, of natural gums, or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included ; worked unhardened gelatine (except gelatine or heading 35.03) and articles or unhardened gelatine :	
	9602.00.10	Capsules used in the manufacturer of pharmaceutical products	2.5%

SCHEDULE II

<i>I.</i> <i>H.S.</i> <i>Heading</i>	<i>II.</i> <i>H.S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
01.02	0102.10	Live bovine animals.	<i>Exempt</i>
	0102.21.00	Pure-bred breeding animals	<i>Exempt</i>
	0102.31.00	Pure-bred breeding animals	<i>Exempt</i>
01.04		Live sheep and goats.	
	0104.20.10	Pure-bred breeding animals	<i>Exempt</i>
01.05		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	
	0105.11.10	Day-old chicks for breeding	<i>Exempt</i>
	0105.11.20	Other Day-old chicks	<i>Exempt</i>
	0105.11.90	Other	<i>Exempt</i>
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.	
	2201.10	Mineral waters and aerated waters:	
	2201.10.90	Other	<i>Exempt</i>
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	<i>Exempt</i>
	2202.90	Other	
	2202.90.30	Beverages put up for retail sales as "Energy Drinks"	<i>Exempt</i>
	2202.90.90	Other	<i>Exempt</i>

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	<i>Exempt</i>
	2402.20	Cigarettes containing tobacco:	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	<i>Exempt</i>
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	<i>Exempt</i>
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	<i>Exempt</i>
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	<i>Exempt</i>
	2402.20.60	Cigarettes, each exceeding 84 mm in length	<i>Exempt</i>
24.03		Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.	
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	
	2403.19	Other	
	2403.19.10	Pipe tobacco	<i>Exempt</i>
		Other:	
	2403.91	“Homogenized” or “reconstituted” tobacco:	
	2403.91.10	Pipe tobacco	<i>Exempt</i>
	2403.99	Other:	
	2403.99.10	Pipe tobacco	<i>Exempt</i>
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
	2701.11	Anthracite	<i>Exempt</i>
	2701.12	Bituminous coal	<i>Exempt</i>
	2701.19	Other coal	<i>Exempt</i>
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
	2710.19.20	Kerosene type jet fuel	<i>Exempt</i>
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
	2713.20	Petroleum bitumen	<i>Exempt</i>
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	
	2714.10	Bituminous or oil shale and tar sands	<i>Exempt</i>

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
	2714.90	Other	Exempt
30.01		Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
	3001.20	Extracts of glands or other organs or of their secretions	Exempt
	3001.90	Other	Exempt
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	
	3002.10	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	Exempt
	3002.20	Vaccines for human medicine	Exempt
	3002.30	Vaccines for veterinary medicine	Exempt
	3002.90.10	Saxitoxin ([[(4R)-10, 10-dihydroxy-2,6-diiminooctahydro-1H, 8H-pyrrolo [1, 2-c]purin-4-yl]methyl carbamate)	Exempt
	3002.90.90	Other	Exempt
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
	3003.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Exempt
	3003.20	Containing other antibiotics	Exempt
		Containing hormones or other products of Heading 29.37 but not containing antibiotics:	
	3003.31	Containing insulin	Exempt
	3003.39	Other	Exempt
	3003.40	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	Exempt
		Ayurveda / Herbal preparations:	
	3003.90.11	Schedule 01 preparations certified by the Commissioner of Ayurveda	Exempt
	3003.90.14	Schedule 04 preparations certified by the Commissioner of Ayurveda	Exempt
	3003.90.90	Other	Exempt
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	
	3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Exempt
	3004.20	Containing other antibiotics	Exempt
	3004.31	Containing insulin	Exempt
	3004.32	Containing adrenal corticosteroid hormones, their derivatives or structural analogues	Exempt
	3004.39	Other	Exempt
	3004.40	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	Exempt
	3004.50	Other medicaments containing vitamins or other products of heading 29.36	Exempt
	3004.90.11	Schedule 01 preparations certified by the Commissioner of Ayurveda	Exempt

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
	3004.90.12	Schedule 02 preparations certified by the Commissioner of Avurveda	Exempt
	3004.90.13	Schedule 03 preparations certified by the Commissioner of Ayurveda	Exempt
	3004.90.14	Schedule 04 preparations certified by the Commissioner of Ayurveda	Exempt
	3004.90.15	Schedule 05 preparations certified by the Commissioner of Ayurveda	Exempt
	3004.90.19	Other	Exempt
	3004.90.20	Antineoplastics and immunosuppressives	Exempt
	3004.90.90	Other	Exempt
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.	
	3006.10	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	Exempt
	3006.20	Blood-grouping reagents	Exempt
	3006.30	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Exempt
	3006.40	Dental cement and other dental fillings; bone reconstruction cements	Exempt
	3006.50	First-aid boxes and kits	Exempt
	3006.60	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Exempt
	3006.70	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Exempt
	3006.91	Appliances identifiable for ostomy use	Exempt
	3006.92	Waste pharmaceuticals	Exempt
44.03	4403.00	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Exempt
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets	
	4901.10	In single sheets, whether or not folded	Exempt
	4901.91	Dictionaries are encyclopedias, and serial instalments thereof	Exempt
	4901.99	Other :	
	4901.99.10	Printed books	Exempt
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	
	4902.10	Appearing at least four times a week :	
	4902.10.10	Magazines and Journals	Exempt
	4902.10.90	Other	Exempt
	4902.90	Other :	
	4902.90.10	Magazines and Journals	Exempt
	4902.90.90	Other	Exempt
50.01	5001.00	Silk-worm cocoons suitable for reeling	Exempt
50.02	5002.00	Raw silk (not thrown)	Exempt
50.03	5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	Exempt
50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	Exempt

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
50.06	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	Exempt
50.07		Woven fabric of silk or of silk waste	Exempt
51.01		Wool, not carded or combed	Exempt
51.02		Fine or coarse animal hair, not carded or combed	Exempt
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	Exempt
51.04	5104.00	Garnetted stock of wool or of fine or coarse animal hair	Exempt
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)	Exempt
51.06		Yarn of carded wool, not put up for retail sale	Exempt
51.07		Yarn of combed wool, not put up for retail sale	Exempt
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale	Exempt
51.09		Yarn of wool or of fine animal hair, put up for retail sale	Exempt
51.10	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	Exempt
51.11		Woven fabric of carded wool or carded fine animal hair	Exempt
51.12		Woven fabrics of combed wool or of combed fine animal hair	Exempt
51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair	Exempt
52.01	5201.00	Cotton, not carded or combed	Exempt
52.03	5203.00	Cotton, carded or combed	Exempt
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	Exempt
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	Exempt
52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ²	Exempt
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ²	Exempt
52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ²	Exempt
52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ²	Exempt
52.12		Other woven fabrics of cotton	Exempt
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	Exempt
53.02		True hemp (Cannabis sativa L.) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	Exempt
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	Exempt
53.06		Flax yarn	Exempt
53.07		Yarn of jute or of other textile bast fibres of heading 53.03	Exempt
53.09		Woven fabrics of flax	Exempt

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03	Exempt
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	Exempt
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex	Exempt
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	Exempt
54.06		Man-made filament yarn (other than sewing thread), put up for retail sale	Exempt
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of headline: 54.04	Exempt
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05	Exempt
55.01		Synthetic filament tow	Exempt
55.02	5502.00	Artificial filament tow	Exempt
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning	Exempt
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning	Exempt
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning	Exempt
55.07	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning	Exempt
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	Exempt
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	Exempt
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Exempt
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	Exempt
55.13		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ²	Exempt
55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ²	Exempt
55.15		Other woven fabrics of synthetic staple fibres.	Exempt

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
55.16		Woven fabrics of artificial staple fibres	<i>Exempt</i>
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics	<i>Exempt</i>
56.05	5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	<i>Exempt</i>
56.06	5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn) loop wale-yarn	<i>Exempt</i>
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06	<i>Exempt</i>
58.02		Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03	<i>Exempt</i>
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06 Mechanically made lace: 5804.21 Of man-made fibres	
	5804.21	Of man-made fibres	<i>Exempt</i>
	5804.29	Of other textile materials	<i>Exempt</i>
	5804.30	Hand-made lace	<i>Exempt</i>
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	<i>Exempt</i>
58.09	5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	<i>Exempt</i>
58.11	5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10	<i>Exempt</i>
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	<i>Exempt</i>
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01	<i>Exempt</i>
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02	<i>Exempt</i>
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01	<i>Exempt</i>

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
60.05		Warp knit fabrics (including those made on gallon knitting machines), other than those of headings 60.01 to 60.04	Exempt
60.06		Other knitted or crocheted fabrics 66.02 Walking-sticks, seat-sticks, whips, riding-crops and the like: 6602.00.10 White canes for the blind	Exempt
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading: 61.03.	Exempt
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	Exempt
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	Exempt
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	Exempt
61.05		Men's or boys' shirts, knitted or crocheted.	Exempt
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	Exempt
61.07		Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	Exempt
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.	Exempt
61.09		T-shirts, singlets and other vests, knitted or crocheted.	Exempt
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	Exempt
61.11		Babies' garments and clothing accessories, knitted or crocheted.	Exempt
61.12		Track suits, ski suits and swimwear, knitted or crocheted.	Exempt
61.13		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	Exempt
61.14		Other garments, knitted or crocheted.	Exempt
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	Exempt
61.16		Gloves, mittens and mitts, knitted or crocheted.	Exempt
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	Exempt
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	Exempt
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	Exempt
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	Exempt
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	Exempt
62.05		Men's or boys' shirts.	Exempt
62.06		Women's or girls' blouses, shirts and shirt-blouses.	Exempt
62.07		Men's or boys' singlets and other vests, underpants, briefs,	Exempt

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
		nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	<i>Exempt</i>
62.09		Babies' garments and clothing accessories.	<i>Exempt</i>
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07.	<i>Exempt</i>
62.11		Track suits, ski suits and swim wear; other garments.	<i>Exempt</i>
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	<i>Exempt</i>
62.13		Handkerchiefs.	<i>Exempt</i>
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	<i>Exempt</i>
62.16		Gloves, mittens and mitts.	<i>Exempt</i>
63.01		Blankets and travelling rugs.	<i>Exempt</i>
63.02		Bed linen, table linen, toilet linen and kitchen linen.	<i>Exempt</i>
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	<i>Exempt</i>
63.04		Other furnishing articles, excluding those of heading 94.04.	<i>Exempt</i>
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<i>Exempt</i>
64.02		Other footwear with outer soles and uppers of rubber or plastics.	<i>Exempt</i>
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<i>Exempt</i>
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	<i>Exempt</i>
64.05		Other footwear.	<i>Exempt</i>
66.02	6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like:	
	6602.00.10	White canes for the blind	<i>Exempt</i>
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	
	7101.10	Natural pearls Cultured pearls:	<i>Exempt</i>
	7101.21	Unworked	<i>Exempt</i>
	7101.22	Worked	<i>Exempt</i>
71.02		Diamonds, whether or not worked, but not mounted or set (#).	
	7102.10	Unsorted	<i>Exempt</i>
	7102.21	Unworked or simply sawn, cleaved or bruted	<i>Exempt</i>
	7102.29	Other Non-industrial:	<i>Exempt</i>
	7102.31	Unworked or simply sawn, cleaved or bruted	<i>Exempt</i>
	7102.39	Other	<i>Exempt</i>
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
	7103.10	Unworked or simply sawn or roughly shaped Otherwise worked:	<i>Exempt</i>
	7103.91	Rubies, sapphires and emeralds	<i>Exempt</i>
	7103.99	Other	<i>Exempt</i>
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
	7104.10	Piezo-electric quartz	<i>Exempt</i>
	7104.20	Other, unworked or simply sawn or roughly shaped	<i>Exempt</i>
	7104.90	Other	<i>Exempt</i>
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	
	7105.10	Of diamonds	<i>Exempt</i>
	7105.90	Other	<i>Exempt</i>
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
	7106.10	Powder Other:	<i>Exempt</i>
	7106.91	Unwrought	<i>Exempt</i>
	7106.92	Semi-manufactured	<i>Exempt</i>
71.07		Base metals clad with silver, not further worked than semi-manufactured.	<i>Exempt</i>
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
		Non-monetary:	<i>Exempt</i>
	7108.11	Powder	<i>Exempt</i>
	7108.12	Other unwrought forms	<i>Exempt</i>
	7108.13	Other semi-manufactured forms	<i>Exempt</i>
	7108.20	Monetary	<i>Exempt</i>
71.09		Base metals or silver, clad with gold, not further worked than semi-manufactured.	<i>Exempt</i>
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.	
	7110.11	Unwrought or in powder form	<i>Exempt</i>
	7110.19	Other Palladium:	<i>Exempt</i>
	7110.21	Unwrought or in powder form	<i>Exempt</i>
	7110.29	Other Palladium :	<i>Exempt</i>
		Rhodium:	
	7110.31	Unwrought or in powder form	<i>Exempt</i>
	7110.39	Other Iridium, osmium and ruthenium:	<i>Exempt</i>
	7110.41	Unwrought or in powder form	<i>Exempt</i>
	7110.49	Other	<i>Exempt</i>
71.11	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	<i>Exempt</i>
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like. prepared for use in structures	
	7610.90	Other	
	7610.90.10	Day lighting devices which capture sunlight, transfer and defuse the light in a building interior	<i>Exempt</i>
84.11		Turbo-jets, turbo-propellers and other gas turbines.	
	8411.91	Of turbo-jets or turbo-propellers	<i>Exempt</i>
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air Conditioning machines of heading 84.15.	
	8418.61.60	Other, milk chilling tanks	<i>Exempt</i>
	8418.69.60	Other, milk chilling tanks	<i>Exempt</i>
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment	

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
		of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	
		Instantaneous or storage water heaters, non-electric:	
	8419.31	For agricultural products	<i>Exempt</i>
	8419.89.10	Equipment for pasteurization and sterilization of milk	<i>Exempt</i>
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages (+).	
	8422.30.10	Machinery for packing of milk	<i>Exempt</i>
	8422.30.20	Tea bag packaging machines producing tea bags made of filter paper to accommodate up to 4 g of tea	<i>Exempt</i>
	8422.30.30	For canning fruit / vegetables	<i>Exempt</i>
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
	8432.10	Ploughs	<i>Exempt</i>
		Harrows, scarifiers, cultivators, weeders and hoes:	
	8432.21	Disc harrows	<i>Exempt</i>
	8432.29	Other	<i>Exempt</i>
	8432.30	Seeders, planters and transplanters	<i>Exempt</i>
	8432.40	Manure spreaders and fertilizer distributors	<i>Exempt</i>
	8432.80	Other machinery :	<i>Exempt</i>
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	
		Mowers for lawns, parks or sports grounds	
	8433.11	Powered, with the cutting device rotating in a horizontal plane	<i>Exempt</i>
	8433.20	Other mowers, including cutter bars for tractor mounting	<i>Exempt</i>
	8433.30	Other haymaking machinery	<i>Exempt</i>
	8433.40	Straw or fodder balers, including pickup balers	<i>Exempt</i>
		Other harvesting machinery; threshing machinery :	
	8433.51	Combine harvester-threshers	<i>Exempt</i>
	8433.52	Other threshing machinery	<i>Exempt</i>
	8433.53	Root or tuber harvesting machines	<i>Exempt</i>
	8433.60	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce :	<i>Exempt</i>
	8433.90.10	Of machines of sub-heading 8433.11 and 8433.19	<i>Exempt</i>
84.34		Milking machines and dairy machinery	
	8434.10	Milking machines	<i>Exempt</i>
	8434.20	Dairy machinery	<i>Exempt</i>
	8434.90	Parts	<i>Exempt</i>
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
	8436.10	Machinery for preparing animal feeding stuff's	<i>Exempt</i>
		Poultry-keeping machinery; poultry incubators and brooders:	

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
	8436.21	Poultry incubators and brooders	<i>Exempt</i>
	8436.80	Other machinery	<i>Exempt</i>
	8436.91	Of poultry-keeping machinery or poultry incubators and brooders	<i>Exempt</i>
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	
	8437.10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	<i>Exempt</i>
	8437.80	Other machinery	<i>Exempt</i>
84.38		Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	
	8438.60	Machinery for the preparation of fruits, nuts or vegetables	<i>Exempt</i>
	8438.80	Other machinery :	
	8438.80.10	C.T.C and L.T.P tea machinery	<i>Exempt</i>
	8438.80.20	Colour separators for the tea industry	<i>Exempt</i>
	8438.80.30	Vertical type, electrostatic, stalk and fibre extractor	<i>Exempt</i>
	8438.80.40	Other tea machinery	<i>Exempt</i>
84.69		Typewriters other than printers of heading 84.43; word-processing machines.	
	8469.00.10	Braille typewriters	<i>Exempt</i>
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	
	8473.10.10	Parts for braille type writers	<i>Exempt</i>
85.01		Electric motors and generators (excluding generating sets).	
		Of an output not exceeding 750 W	
	8501.31.10	Solar cells assembled in modules or made up into Free panels equipped with elements mounted to facilitate output	<i>Exempt</i>
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	
	8513.10	Lamps	
	8513.10.10	12V, DC portable solar lanterns	<i>Exempt</i>
	8513.10.90	Other	<i>Exempt</i>
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps: arc-lamps.	
		Discharge lamps, other than ultra-violet lamps:	
	8539.31	Fluorescent, hot cathode:	
	8539.31.20	12v, DC fluorescent lamps (straight tubes as well as compact types)	<i>Exempt</i>
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes ; mountd piezo-electric crystals.	
	8541.40	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:	<i>Exempt</i>
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
	8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		Motor vehicles for the transport of less than 13 persons (adults)	

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		including the driver, not more than three and a half years old:	
	8702.10.12	Modified Vehicles of heading 87.03, not more than two years old	Exempt
	8702.10.13	Modified Vehicles of heading 87.03, more than two years old	Exempt
	8702.10.19	Other	Exempt
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
	8702.10.21	Modified Vehicles of heading 87.03	Exempt
	8702.10.29	Other	Exempt
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	
	8702.10.32	Modified Vehicles of heading 87.03, not more than two years old	Exempt
	8702.10.33	Modified Vehicles of heading 87.03, more than two years old	Exempt
	8702.10.39	Other	Exempt
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:	
	8702.10.41	Modified Vehicles of heading 87.03	Exempt
	8702.10.49	Other	Exempt
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, not more than ten years old	
	8702.10.52	Hybrid electric vehicles, more than five years old	Exempt
	8702.10.53	Modified Vehicles of heading 87.03, not more than two years old	Exempt
	8702.10.54	Modified Vehicles of heading 87.03, more than two years old	Exempt
	8702.10.59	Other	Exempt
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, more than ten years old:	
	8702.10.61	Modified Vehicles of heading 87.03	Exempt
	8702.10.69	Other	Exempt
		Other, not more than ten years old	
	8702.10.72	Hybrid electric vehicles, more than five years old	Exempt
	8702.10.73	Modified Vehicles of heading 87.03, not more than two years old	Exempt
	8702.10.74	Modified Vehicles of heading 87.03, more than two years old	Exempt
	8702.10.79	Other	Exempt
		Other, more than ten years old	
	8702.10.81	Modified Vehicles of heading 87.03	Exempt
	8702.10.89	Other	Exempt
	8702.90	Other ;	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	
	8702.90.12	Modified Vehicles of heading 87.03, not more than two years old	Exempt
	8702.90.13	Modified Vehicles of heading : 87.03, more than two years old	Exempt

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	8702.90.19	Other	<i>Exempt</i>
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
	8702.90.21	Modified Vehicles of heading 87.03	<i>Exempt</i>
	8702.90.29	Other	<i>Exempt</i>
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	
	8702.90.32	Modified Vehicles of heading 87.03, not more than two years old	<i>Exempt</i>
	8702.90.33	Modified Vehicles of heading 87.03, more than two years old	<i>Exempt</i>
	8702.90.39	Other	<i>Exempt</i>
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:	<i>Exempt</i>
	8702.90.41	Modified Vehicles of heading 87.03	<i>Exempt</i>
	8702.90.49	Other	<i>Exempt</i>
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, not more than ten years old:	
	8702.90.52	Hybrid electric vehicles, more than five years old	<i>Exempt</i>
	8702.90.53	Modified Vehicles of heading 87.03, not more than two years old	<i>Exempt</i>
	8702.90.54	Modified Vehicles of heading 87.03, more than two years old	<i>Exempt</i>
	8702.90.59	Other	<i>Exempt</i>
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, more than ten years old:	
	8702.90.61	Modified Vehicles of heading 87.03	<i>Exempt</i>
	8702.90.69	Other	<i>Exempt</i>
		Other, not more than ten years old	
	8702.90.72	Hybrid electric vehicles, more than five years old	<i>Exempt</i>
	8702.90.73	Modified Vehicles of heading 87.03, not more than two years old	<i>Exempt</i>
	8702.90.74	Modified Vehicles of heading 87.03, more than two years old	<i>Exempt</i>
	8702.90.79	Other	<i>Exempt</i>
		Other, more than ten years old	
	8702.90.81	Modified Vehicles of heading 87.03	<i>Exempt</i>
	8702.90.89	Other	<i>Exempt</i>
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	
	8703.10.10	Not more than three years old	<i>Exempt</i>
	8703.10.20	More than three years old	<i>Exempt</i>
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	

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	8703.21.30	Hearses not more than three years old	Exempt
	8703.21.40	Hearses more than three years old	Exempt
		Auto-trishaws:	
	8703.21.51	With two-stroke petrol engine	Exempt
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas not more than two years old	Exempt
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas more than two years old	Exempt
	8703.21.54	Other, not more than two years old	Exempt
	8703.21.55	Other, more than two years old	Exempt
		Motor cars including station wagons and racing cars, not more than three years old:	
	8703.21.61	Hybrid electric vehicles	Exempt
	8703.21.63	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Exempt
	8703.21.69	Other	Exempt
		Motor cars including station wagons and racing cars, more than three years old:	
	8703.21.71	Hybrid electric vehicles	Exempt
	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Exempt
	8703.21.79	Other:	Exempt
		Other:	
	8703.21.91	Hybrid electric vehicles, not more than three years old	Exempt
	8703.21.92	Other, not more than three years old	Exempt
	8703.21.93	More than three years old	Exempt
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	8703.22.30	Hearses not more than three years old	Exempt
	8703.22.40	Hearses more than three years old	Exempt
		Motor cars including station wagons and racing cars, not more than three years old:	
	8703.22.51	Hybrid electric vehicles	Exempt
	8703.22.59	Other	Exempt
		Motor cars including station wagons and racing cars, more than three years old:	
	8703.22.61	Hybrid electric vehicles	Exempt
	8703.22.69	Other:	Exempt
		Other, not more than three years old	
	8703.22.71	Hybrid electric vehicles	Exempt
	8703.22.79	Other	Exempt
		Other, more than three years old	
	8703.22.81	Hybrid electric vehicles	Exempt
	8703.22.89	Other	Exempt
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
	8703.23.30	Hearses not more than three years old	Exempt
	8703.23.40	Hearses more than three years old	Exempt

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		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:	
	8703.23.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	Exempt
	8703.23.52	Other, of a cylinder capacity not exceeding 1,600 cc	Exempt
	8703.23.54	Hybrid electric vehicles of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	Exempt
	8703.23.55	Other, of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	Exempt
	8703.23.56	Other, Hybrid electric vehicles	Exempt
	8703.23.59	Other	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	
	8703.23.61	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	Exempt
	8703.23.62	Other, of a cylinder capacity not exceeding 1,600 cc	Exempt
	8703.23.64	Hybrid electric vehicles of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	Exempt
	8703.23.65	Other, of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800 cc	Exempt
	8703.23.66	Other, Hybrid electric vehicles	Exempt
	8703.23.69	Other	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:	
	8703.23.71	Hybrid electric vehicles	Exempt
	8703.23.79	Other	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old:	
	8703.23.81	Hybrid electric vehicles	Exempt
	8703.23.89	Other	Exempt
		Other:	
	8703.23.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Exempt
	8703.23.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Exempt
	8703.23.93	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	Exempt
	8703.23.94	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Exempt
	8703.23.95	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	Exempt
	8703.23.96	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	Exempt
	8703.23.97	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	Exempt
	8703.23.98	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Exempt
	8703.24	Of a cylinder capacity exceeding 3,000 cc :	
	8703.24.30	Hearses not more than three years old	Exempt
	8703.24.40	Hearses more than three years old	Exempt
		Motor cars including station wagons and racing cars not more than three years old:	
	8703.24.51	Hybrid electric vehicles	Exempt
	8703.24.59	Other	Exempt

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		Motor cars including station wagons and racing cars, more than three years old:	
	8703.24.61	Hybrid electric vehicles	Exempt
	8703.24.69	Other	Exempt
		Other, not more than three years old	
	8703.24.71	Hybrid electric vehicles	Exempt
	8703.24.79	Other	Exempt
		Other, more than three years old	
	8703.24.81	Hybrid electric vehicles	Exempt
	8703.24.89	Other	Exempt
		Other, vehicles with compression - ignition internal combustion Piston engine (diesel or semi diesel):	
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :	
	8703.31.30	Hearses not more than three years old	Exempt
	8703.31.40	Hearses more than three years old	Exempt
	8703.31.50	Auto-trishaws not more than two years old	Exempt
	8703.31.60	Auto-trishaws more than two years old	Exempt
		Motor cars including station wagons and racing cars, not more than three years old:	
	8703.31.71	Hybrid electric vehicles	Exempt
	8703.31.79	Other	Exempt
		Motor cars including station wagons and racing cars, more than three years old:	
	8703.31.81	Hybrid electric vehicles	Exempt
	8703.31.89	Other	Exempt
		Other:	
	8703.31.91	Hybrid electric vehicles, not more than three years old	Exempt
	8703.31.92	Other, not more than three years old	Exempt
	8703.31.93	Hybrid electric vehicles, more than three years old	Exempt
	8703.31.94	Other, more than three years old	Exempt
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
	8703.32.30	Hearses not more than three years old	Exempt
	8703.32.40	Hearses more than three years old	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:	
	8703.32.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	Exempt
	8703.32.52	Other of a cylinder capacity not exceeding 1,600 cc	Exempt
	8703.32.54	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	Exempt
	8703.32.55	Other, of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	Exempt
	8703.32.56	Other hybrid electric vehicles	Exempt
	8703.32.59	Other	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	
	8703.32.62	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	Exempt

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	8703.32.63	Other, of a cylinder capacity not exceeding 1,600 cc	Exempt
	8703.32.64	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc, but not exceeding 1,800 cc	Exempt
	8703.32.65	Other, of a cylinder capacity exceeding 1,600 cc, but not exceeding 1.800 cc	Exempt
	8703.32.66	Other Hybrid electric vehicles	Exempt
	8703.32.69	Other :	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :	
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	Exempt
	8703.32.72	Hybrid electric vehicles	Exempt
	8703.32.79	Other	Exempt
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old:	
	8703.32.81	Hybrid electric vehicles	Exempt
	8703.32.89	Other	Exempt
	8703.32.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Exempt
	8703.32.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Exempt
	8703.32.94	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	Exempt
	8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	Exempt
	8703.32.96	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	Exempt
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Exempt
	8703.32.98	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	Exempt
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Exempt
	8703.33	Of a cylinder capacity exceeding 2,500 cc :	
	8703.33.30	Hearses not more than three years old	Exempt
	8703.33.40	Hearses more than three years old	Exempt
		Motor cars including station wagons and racing cars, not more than three years old:	
	8703.33.51	Hybrid electric vehicles	Exempt
	8703.33.59	Other	Exempt
		Motor cars including station wagons and racing cars, more than three years old:	
	8703.33.61	Hybrid electric vehicles	Exempt
	8703.33.69	Other	Exempt

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		Other, not more than three years old	
	8703.33.72	Hybrid electric vehicles	Exempt
	8703.33.79	Other	Exempt
		Other, more than three years old	
	8703.33.81	Hybrid electric vehicles	Exempt
	8703.33.89	Other	Exempt
	8703.90	Other:	
		Electric auto-trishaws	
	8703.90.11	Not more than two years old	Exempt
	8703.90.12	More than two years old	Exempt
		Other electric vehicle, not fitted with internal combustion engines, but driven by electric motors powered by on board accululators charged solely by electricity generated by on board solar electricity panels	
	8703.90.41	Not more than three years old	Exempt
	8703.90.42	More than three years old	Exempt
		Other electric vehicle, not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old	
	8703.90.51	Capacity of motors not exceeding 50 kilowatt	Exempt
	8703.90.52	Capacity of motors exceeding 50 kilowatt, but not exceeding 100 kilowatt	Exempt
	8703.90.53	Capacity of motors exceeding 100 kilowatt, but not exceeding 200 kilowatt	Exempt
	8703.90.54	Capacity of motors exceeding 200 kilowatt	Exempt
		Other electric vehicle, not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old	
	8703.90.61	Capacity of motors not exceeding 50 kilowatt	Exempt
	8703.90.62	Capacity of motors exceeding 50 kilowatt, but not exceeding 100 kilowatt	Exempt
	8703.90.63	Capacity of motors exceeding 100 kilowatt, but not exceeding 200 kilowatt	Exempt
	8703.90.64	Capacity of motors exceeding 200 kilowatt	Exempt
		Other electric vehicle, driven by electric motors powered by on board accumulators charged by external electric source (e. g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, not more than three years old	
	8703.90.71	Capacity of motors not exceeding 50 kilowatt	Exempt
	8703.90.72	Capacity of motors exceeding 50 kilowatt, but not exceeding 100 kilowatt	Exempt
	8703.90.73	Capacity of motors exceeding 100 kilowatt, but not exceeding 200 kilowatt	Exempt
	8703.90.74	Capacity of motors exceeding 200 kilowatt	Exempt

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		Other electric vehicle, driven by electric motors powered by on board accumulators charged by external electric source (e. g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, more than three years old	
	8703.90.81	Capacity of motors not exceeding 50 kilowatt	Exempt
	8703.90.82	Capacity of motors exceeding 50 kilowatt, but not exceeding 100 kilowatt	Exempt
	8703.90.83	Capacity of motors exceeding 100 kilowatt, but not exceeding 200 kilowatt	Exempt
	8703.90.84	Capacity of motors exceeding 200 kilowatt	Exempt
		Other	
	8703.90.93	Other electric vehicles, not more than three years old	Exempt
	8703.90.94	Other electric vehicles, more than three years old	Exempt
	8703.90.95	Not more than three years old	Exempt
	8703.90.99	More than three years old	Exempt
87.04		Motor vehicles for the transport of goods.	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8704.21	g.v.w. not exceeding 5 tonnes :	
		Chassis fitted with engines and cabs	
	8704.21.32	For vehicles of national subdivision 8704.21.44, more than four years old	Exempt
	8704.21.34	For vehicles of national subdivision 8704.21.52, more than four years old	Exempt
	8704.21.36	For vehicles of national subdivision 8704.21.64, more than four years old	Exempt
	8704.21.37	For vehicles of national subdivision 8704.21.67, not more than four years old	Exempt
	8704.21.38	For vehicles of national subdivision 8704.21.68, more than four years old	Exempt
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab	
	8704.21.41	Cargo carrying capacity of less than 800Kg, not more than four years old	Exempt
	8704.21.42	Cargo carrying capacity of less than 800Kg, more than four years old	Exempt
	8704.21.43	Cargo carrying capacity of 800 kg or more, not more than four years old	Exempt
	8704.21.44	Cargo carrying capacity of 800 kg or more, more than four years old	Exempt
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be	

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		converted for other uses, and cargo carrying capacity of 2000 kg or more	
	8704.21.51	Not more than four years old	<i>Exempt</i>
	8704.21.52	More than four years old	<i>Exempt</i>
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :	
	8704.21.61	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	<i>Exempt</i>
	8704.21.62	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	<i>Exempt</i>
	8704.21.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	<i>Exempt</i>
	8704.21.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	<i>Exempt</i>
	8704.21.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	<i>Exempt</i>
	8704.21.66	Other vehicles, cargo carrying capacity of less than 800 kg , more than four years old	<i>Exempt</i>
	8704.21.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	<i>Exempt</i>
	8704.21.68	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	<i>Exempt</i>
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :	
	8704.21.71	Not more than four years old	<i>Exempt</i>
	8704.21.72	More than four years old	<i>Exempt</i>
		Other:	
	8704.21.91	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	<i>Exempt</i>
	8704.21.92	Other vehicles with separate bodies for cabin and cargo area, more than four years old	<i>Exempt</i>
	8704.21.93	Other vehicles not more than four years old	<i>Exempt</i>
	8704.21.99	Other vehicles more than four years old	<i>Exempt</i>
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks	
	8704.22.42	More than five years old, but less than ten years old	<i>Exempt</i>
	8704.22.43	More than ten years old	<i>Exempt</i>
		Garbage trucks equipped with waste compacting Mechanism,	
	8704.22.52	More than five years old	<i>Exempt</i>

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		Other	
	8704.22.61	Not more than five years old	Exempt
	8704.22.62	More than five years old, but less than ten years old	Exempt
	8704.22.63	More than ten years old	Exempt
	8704.23	g.v.w. exceeding 20 tonnes :	
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated	
	8704.23.52	More than five years old, but less than ten years old	Exempt
	8704.23.53	More than five years old	Exempt
		Garbage trucks equipped with waste compacting Mechanism	
	8704.23.62	More than five years old	Exempt
		Other :	
	8704.23.71	Not more than five years old	Exempt
	8704.23.72	More than five years old, but less than ten years old	Exempt
	8704.23.73	More than ten years old	Exempt
		Other, with spark-ignition internal combustion piston engine :	
	8704.31	g.v.w. not exceeding 5 tonnes :	
		Chassis fitted with engines and cabs	
	8704.31.32	For vehicles of national subdivision 8704.31.44, more than four years old	Exempt
	8704.31.34	For vehicles of national subdivision 8704.31.52, more than four years old	Exempt
	8704.31.36	For vehicles of national subdivision 8704.31.64, more than four years old	Exempt
	8704.31.37	For vehicles of national subdivision 8704.31.67, not more than four years old	Exempt
	8704.31.38	For vehicles of national subdivision 8704.31.68, more than four years old	Exempt
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:	
	8704.31.41	Cargo carrying capacity of less than 800 kg, not more than four years old	Exempt
	8704.31.42	Cargo carrying capacity of less than 800 kg, more than four years old	Exempt
	8704.31.43	Cargo carrying capacity of 800 kg or more, not more than four years old	Exempt
	8704.31.44	Cargo carrying capacity of 800 kg or more, more than four years old	Exempt
		Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2,000 kg or more	

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
	8704.31.51	Not more than four years old	Exempt
	8704.31.52	More than four years old	Exempt
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg:	
	8704.31.61	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	Exempt
	8704.31.62	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	Exempt
	8704.31.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	Exempt
	8704.31.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	Exempt
	8704.31.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	Exempt
	8704.31.66	Other vehicles, cargo carrying capacity of less than 800 kg , more than four years old	Exempt
	8704.31.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	Exempt
	8704.31.68	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	Exempt
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :	
	8704.31.71	Not more than four years old	Exempt
	8704.31.72	More than four years old	Exempt
		Other:	
	8704.31.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old	Exempt
	8704.31.92	Vehicles with separate bodies for cabin and cargo area, more than four years old	Exempt
	8704.31.93	Other not more than four years old	Exempt
	8704.31.99	Other more than four years old	Exempt
	8704.32	g.v.w. exceeding 5 tonnes :	
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks	
	8704.32.42	More than five year old, but less than ten years old	Exempt
	8704.32.43	More than five years old	Exempt
		Garbage trucks equipped with waste compacting mechanism	
	8704.32.52	More than five years old	Exempt
		Other :	
	8704.32.61	Not more than five years old	Exempt
	8704.32.62	More than five years old, but less than ten years old	Exempt

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
	8704.32.63	More than ten years old	Exempt
	8704.90	Other:	
	8704.90.50	Other, not more than five years old	Exempt
	8704.90.60	Other, more than five years old	Exempt
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries. mobile workshops. mobile radiological units)	
		Mobile workshops:	
	8705.90.11	Not more than seven years old	Exempt
	8705.90.12	More than seven years old	Exempt
		Other:	
	8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old	Exempt
	8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	Exempt
87.06		Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 :	
	8706.00.10	New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	Exempt
	8706.00.20	New chassis fitted with engines for other motor vehicles of heading 87.02	Exempt
	8706.00.30	New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a. g. v. w. of 3,000 kg or more	Exempt
	8706.00.40	Other new chassis fitted with engines for other motor vehicles	Exempt
	8706.00.50	Used chassis fitted with engines	Exempt
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 :	
	8707.10	For the vehicles of heading 87.03	
	8707.10.10	Used bodies fully equipped with fittings and accessories	Exempt
	8707.10.20	Other vehicles bodies fully equipped with fittings and accessories	Exempt
	8707.10.30	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Exempt
	8707.10.40	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Exempt
	8707.10.50	Rough coated, bare body frame with/without doors, bonnet and boot lid	Exempt
	8707.10.60	Other rough coated, bare body frame with/without doors, bonnet and boot lid	Exempt
	8707.10.90	Other	Exempt
	8707.90	Other:	
	8707.90.10	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	Exempt
		Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver	

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
	8707.90.41	Used bodies fully equipped with fittings and accessories	Exempt
	8707.90.42	Other vehicles bodies fully equipped with fittings and accessories	Exempt
	8707.90.43	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Exempt
	8707.90.44	Other vehicle bodies fully equipped with fitting and accessories excluding seats with upholstery	Exempt
	8707.90.48	Rough coated, bare body frame with/without doors, bonnet and boot lid	Exempt
	8707.90.49	Other rough coated, bare body frame with/without doors, bonnet and boot lid	Exempt
	8707.90.90	Other	Exempt
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05:	
		Other parts and accessories of bodies (including cabs) :	
	8708.29	Other:	
	8708.29.10	“Cut-portions” of bodies and cabs	Exempt
		Other parts and accessories :	
	8708.99	Other:	
	8708.99.40	“Cut-portions” of motor vehicles	Exempt
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc ;	
	8711.10.10	Not more than three years old	Exempt
	8711.10.20	More than three years old	Exempt
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
	8711.20.10	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	Exempt
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old	Exempt
	8711.20.30	Other, not more than three years old	Exempt
	8711.20.40	Other, more than three years old	Exempt
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc ;	
	8711.30.10	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	Exempt
	8711.30.20	Exceeding 250 cc but not exceeding 350 cc, more than three years old	Exempt
	8711.30.30	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	Exempt
	8711.30.40	Exceeding 350 cc but not exceeding 450 cc, more than three years old	Exempt
	8711.30.50	Other, not more than three years old	Exempt
	8711.30.60	Other, more than three years old	Exempt
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :	
	8711.40.10	Not more than three years old	Exempt
	8711.40.20	More than three years old	Exempt

I. H.S. Heading	II. H.S. Code	III. Description	IV. Exempt
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc :	
	8711.50.10	Exceeding 800 cc but not exceeding 1,000 cc, not more than three years old	Exempt
	8711.50.20	Exceeding 800 cc but not exceeding 1,000 cc, more than three years old	Exempt
	8711.50.30	Other, not more than three years old	Exempt
	8711.50.40	Other, more than three years old	Exempt
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	Exempt
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	
	8802.11	Helicopters of an unladen weight not exceeding 2,000 kg	Exempt
	8802.12	Helicopters of an unladen weight exceeding 2,000 kg	Exempt
	8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Exempt
	8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Exempt
	8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Exempt
88.03		Parts of goods of heading 88.01 or 88.02.	
	8803.30	Other parts of aeroplanes or helicopters	Exempt
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	
	8805.21	Air combat simulators and parts thereof :	Exempt
	8805.29	Other	Exempt
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	Exempt
89.02		Fishing vessels; factory ships and other vessels for processing or preserving fishery products	Exempt
89.05		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platform	Exempt
89.06		Other vessels, including war ships and life boats other than rowing boats	Exempt
89.07		Other floating structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons)	Exempt
89.08		Vessels and other floating structures for breaking up	Exempt
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability.	Exempt

<i>I.</i> <i>H.S.</i> <i>Heading</i>	<i>II.</i> <i>H.S. Code</i>	<i>III.</i> <i>Description</i>	<i>IV.</i> <i>Exempt</i>
90.32		Automatic regulating or controlling instruments and apparatus.	
	9032.89.10	Apparatus for regulating the charging of accumulators using direct current generated from solar energy, and for distributing direct current ("Charge Controllers" and the like)	<i>Exempt</i>
94.05		Lamps and lighting fittings including search lights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
	9405.10.20	12v, DC solar lamps	<i>Exempt</i>
	9405.20.20	12v, DC solar lamps	<i>Exempt</i>
	9405.40.40	12v, DC solar lamps	<i>Exempt</i>
	9405.50.20	Day lighting devices which capture sunlight, transfer and defuse light interior	<i>Exempt</i>

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