

Chapter	BTC Code	Commodity Description	Duty (%)	Tax(%)
	94.02	prefabricated buildings. 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.	50	10
	94.04	Mattress supports; articles of bedding and similar furnishings (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.	0	0
95		Toys, games and sports requisites; parts and accessories thereof	50	5
96		Miscellaneous manufactured articles	30	10
	96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl, and other animal carving material, and articles of these materials (including articles obtained by moulding).	10	5
	96.12	Typewriter or similar ribbons, inked or other wise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	100	15
	9612.10	Ribbons	10	5
	9612.10.01	Ribbons, computer	0	0
	9612.20.00	Ink-pads	0	0
	96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	0	0
	9613.10.00	Pocket lighters, gas fuelled, non-refillable	10	5
	9613.20.00	Pocket lighters, gas fuelled, refillable	30	20
	96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	30	20
97		Works of art, collectors' pieces and antiques	50	20
	97.06	Antiques of an age exceeding one hundred years.	30	20
98		Codes for special transactions.	100	20
99		<i>(Reserved for other special uses)</i>	50	15



**Revised  
CUSTOMS TARRIF &  
SALES TAX SCHEDULE, 2004**

**(Abridged version)  
Effective from 1<sup>st</sup> Sept, 2004**

**Department of Revenue and Customs  
Ministry of Finance, Tashichhodzong**

Chapter	BTC Code	Commodity Description	Duty (%)	Tax(%)
01		Live Animals.	30	0
02		Meat and edible meat offal.	30	0
03		Fish and crustaceans, molluscs and other aquatic invertebrates.	30	0
04		Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	50	10
	0401.20.01	Milk fresh	50	0
	04.05	Butter and other fats and oils derived from milk; dairy spreads.	50	10
	0405.10.01	Butter, fresh	50	0
	04.06	Cheese and curd.	50	10
	0406.10.01	Cheese, fresh	50	0
	0406.10.02	Curd	50	0
	0407.00.00	Birds' eggs, in shell, fresh, preserved or cooked.	50	0
05		Products of animal origin, not elsewhere specified or included	30	5
06		Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	30	0
07		Edible vegetables and certain roots and tubers.	50	0
08		Edible fruits and nuts; peel of citrus fruit or melons	50	5
	08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	50	5
	0801.11.00	Desiccated	50	0
	0801.19.00	Other	50	0
	08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	50	5
	0802.90.10	Betel nuts, in shell	50	20
	0802.90.20	Betel nuts, shelled	50	20
	08.03	Bananas, including plantains, fresh or dried.	50	0
	08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangoes, fresh or dried.	50	0
	08.05	Citrus fruit, fresh or dried.	50	0
	0806.10.00	Fresh	50	0
	0806.20.00	Dried	50	5
	08.07	Melons (including watermelons) and papaws (papayas), fresh.	50	0
	08.08	Apples, pears and quinces, fresh.	50	0
	08.09	Apricots, cherries, peaches (including nectarines) plums and sloes, fresh.	50	0
	08.10	Other fruit, fresh.	50	0

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		heading 85.39.	10	5
	90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	10	5
	90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	10	5
	90.09	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.	10	5
	90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscope; projection screens.	10	5
	90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; laser, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	10	5
	90.14	Direction finding compasses; other navigational instruments and appliances.	10	5
	90.16	Balances of a sensitivity of 5 cg or better, with or without weights.	10	5
	90.17	Drawing, marking-out or mathematical calculating instruments, (for example, drafting machines, pantographs, protractors, drawing sets, slides rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	10	5
	91	Clocks and watches and parts thereof.	30	5
	92	Musical instruments; parts and accessories of such articles.	10	5
	93	Arms and ammunition; parts and accessories thereof.	50	10
	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;		

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	87.10	platforms; parts of the foregoing vehicles. Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	0	0
	87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	100	10
	87.12	Bicycles and other cycles (including delivery tricycles), not motorised.	20	10
	87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	10	5
	87.14	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	0	0
	87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.	0	0
	87.15	Baby carriages and parts thereof.	10	5
	87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	10	5
	8716.10.00	Trailers and semi-trailers of the caravan type, for housing or camping	20	5
	8716.20.00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10	5
88		Aircraft, spacecraft, and parts thereof.	0	0
89		Ships, boats and floating structures.	30	0
90		Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	30	0
	90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	10	0
	90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof	10	5
	90.04	Spectacles, goggles and the like, corrective, protective or other.	10	5
	90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	10	5
	90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of	10	5

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09		Coffee, tea, mate and spices.	50	5
	0904.20.10	Chillies, dried	50	0
	0904.20.20	Chillies, crushed or ground	50	0
	0910.10.00	Ginger	50	0
10		Cereals	50	0
11		Products of the milling industry; malt; starches; inulin; wheat gluten.	30	0
12		Oil seed and Oleaginous fruits; miscellaneous grains, seed and fruit; industrial or medicinal plants; straw and fodder.	50	0
13		Lac; gums, resins and other vegetable saps and extracts.	30	5
14		Vegetable planting materials; vegetable products not elsewhere specified or included.	30	0
15		Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.	50	0
	15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	30	0
	15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	30	0
	15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	10	0
	15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	30	0
	15.05	Wool grease and fatty substances derived therefrom (including lanolin).	30	0
	15.06	Other animal fats and oils and their fractions whether or not refined, but not chemically modified.	30	0
	15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	100	0
16		Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	30	10
17		Sugars and sugar confectionery	30	0
	1704.10.00	Chewing gum, whether or not sugar-coated	30	15
	1704.90.00	Other	30	15
18		Cocoa and cocoa preparations	30	15
19		Preparations of cereals, flour, starch or milk; pastrycooks' products	30	10

Chapter	BTC Code	Commodity Description	Duty (%)	Tax(%)
	1904.10.10	Puffed rice	30	0
20	1905.90.10	Bread	30	0
		Preparations of vegetables, fruits, nuts or other parts of plants	50	15
21		Miscellaneous edible preparations.	30	15
	2106.10.00	Protein concentrates and textured protein substances (NDM)	50	10
	2106.20.00	Pan masala	30	20
22	2106.30.00	Supari (areca nut powder)	30	20
		Beverages, spirits and vinegar.	100	50
	2201.10.00	Mineral waters and aerated waters	50	30
	2201.90.01	Ice	50	0
	2201.90.09	Other	50	30
	22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	50	30
	2206.00.02	Non-alcoholic beverages not elsewhere specified or included	50	30
	22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	50	30
23		Residues and waste from the food industries; prepared animal fodder.	30	0
24		Tobacco and manufactured tobacco substitutes	100	50
25		Salt; sulphur; earths and stone; plastering materials, lime and cement.	30	10
	25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	30	0
	25.02	Unroasted iron pyrites.	30	0
	25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	30	0
	25.04	Natural graphite.	30	0
	25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.	30	0
	25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	30	0

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		the apparatus of headings 85.53, 85.36 or 85.37.	20	10
	85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	20	10
	85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	20	10
	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; mounted piezo-electric crystals.	0	0
	85.42	Electronic integrated circuits and microassemblies.	0	0
86		Railways or tramway locomotives, rolling-stocks and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.	10	5
87		Vehicles, other than railway or tramway rolling-stock, and parts thereof and accessories thereof.	20	15
	87.01	Tractors (other than tractors of heading 87.09)	0	0
	87.04	Motor vehicles for the transport of goods.	20	5
	8704.10.00	Dumpers designed for off-highway use	0	0
	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).	0	0
	87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	10	5
	87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05	10	5
	87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the types used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station		

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	85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras.	20	10
	85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	20	10
	85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.	20	10
	85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	20	10
	85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	20	10
	85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).	20	10
	85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	20	10
	85.34	Printed circuits.	20	10
	85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1000 volts.	20	10
	85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.	20	10
	85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.	20	10
	85.38	Parts suitable for use solely or principally with		

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	25.07	Kaolin and other kaolinic clays, whether or not calcined.	30	0
	25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	30	0
	25.09	Chalk.	30	0
	25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	30	0
	25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	30	0
	25.12	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	30	0
	25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	30	0
	2516.90.01	Boulders	30	0
	2517.10.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	30	0
		Ores, slag and ash	30	0
		Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.	20	5
	27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	10	0
	27.02	Lignite, whether or not agglomerated, excluding jet.	10	0
	27.03	Peat (including peat litter), whether or not agglomerated.	10	0
	27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	20	0
	2710.11.40	S.K Oil	20	0
	2713.20.00	Petroleum bitumen	20	0
		Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth		

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29	2804.40.01	metals, of radioactive elements or of isotopes	10	5
30		Medicinal grade (hospital use)	10	0
30.02		Organic chemicals.	10	0
		Pharmaceutical products.	0	0
	30.05	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	10	0
		Wadding, gauze, bandages and similar articles (for example, dressing, adhesive plaster, poultices), impregnated or coated with pharmaceutical substances or put up in forms of packings for retail sale for medical, surgical, dental or veterinary purposes.	10	0
31		Fertilizers.	20	0
32	32.15	Tannins, or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	20	10
		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	20	5
33		Essential oils and resinoids; perfumery, cosmetic or toilet preparations.	30	10
34		Soap, organic surface – active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and “dental waxes” and dental preparations with a basis of powder.	30	5
35		Albuminoidal substances; modified starches; glues; enzymes	10	5
36		Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	10	5
37		Photographic or cinematographic goods.	30	10
	3701.10.00	X-ray plate	10	0
	3702.10.00	X-ray film	10	0
38		Miscellaneous chemical products	10	10

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	85.15	heat treatment of materials by induction or dielectric loss.	10	0
		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or ceramics.	10	0
	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 heading 85.45.	0	0
		Hair dryers	10	5
		Other hair-dressing apparatus	10	5
		Hand-drying apparatus	10	5
	85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.	20	10
	85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	20	10
	85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	20	10
	85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 to 85.21.	20	10
	85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.	20	10
	85.24	Records, tapes and other recorded media for sound of other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	20	10

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85	84.70	fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	10	5
	8470.50.00	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 calculating device; cash registers.	10	5
	84.71	Cash registers	0	0
	84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	0	0
	84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.69 to 84.72.	10	0
	8473.30.00	Parts and accessories of the machines of heading 84.71	0	0
	84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	30	10
	85.04	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.	10	5
	85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.	10	5
	8504.40.00	Static converters	0	0
	85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).	20	5
	85.08	Electro-mechanical tools for working in the hand, with self-contained electric-motor	20	10
	85.09	Electro-mechanical domestic appliances, with self-contained electric motor.	0	0
85.14	Industrial or laboratory electric furnaces and ovens (including induction or dielectric loss); other industrial or laboratory equipment for the			

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39		Plastics and articles thereof.	30	10
	39.01	Polymers of ethylene, in primary forms.	15	0
	39.02	Polymers of propylene or of other olefins, in primary form.	15	0
	39.03	Polymers of styrene, in primary forms.	15	0
	39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	15	0
	39.05	Polymers of vinyl acetate or of other forms vinyl esters, in primary forms; other vinyl polymers in primary forms.	15	0
	39.06	Acrylic polymers in primary forms.	15	0
	39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	15	0
	39.08	Polyamides in primary forms.	15	0
	39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.	15	0
	39.10	Silicones in primary forms.	15	0
	39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	15	0
	39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	15	0
	39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	15	0
39.14	Ion-exchangers based on polymers of heading 39.01 to 39.13, in primary forms.	15	0	
3923.21.00	Of polymers of ethylene	50	20	
3923.29.00	Of other plastics	50	20	
3923.90.00	Other	50	20	
40		Rubber and articles thereof.	30	10
	40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.	20	0

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	40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strips; mixtures of any product of heading 40.01 with any product of this heading, in primary forms ro in plates, sheets or strip.	20	0
	40.03	Reclaimed rubber in primary forms or in plates, sheets or strip.	20	0
	40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	30	0
	40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	20	0
	4011.00	New pneumatic tyres, of rubber.	10	5
	4011.99.01	Of a kind used on BTC code No. 8429.11.00 to 8430.69.00	0	0
	4012.30.00	Tyre flaps	10	5
	4012.90.02	Other	10	5
	4013.00	Inner tubes, of rubber.	10	5
	4013.90.01	Of a kind used on BTC code No. 8429.11.00 to 8430.69.00	0	0
	4014.10.00	Sheath contraceptives	0	0
	4014.90.00	Other	10	0
	4015.11.00	Surgical	0	0
41		Raw hides and skins (other than furskins) and leather.	20	5
42		Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	30	15
43		Furskins and artificial fur; manufactures thereof	50	20
44		Wood and articles of wood; wood charcoal.	20	10
	44.01	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.	20	0
	44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	10	0
	44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	10	0
	44.04	Hoopwood; split poles; pickets and stakes of wood, pointed but not sawn length wise; wooden sticks, roughly trimmed but not		

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	84.25	Pulley tackle and hoists, other than skip hoists; winches and capstans; jacks.	10	5
	84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	0	0
	84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	0	0
	84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalator, conveyors, teleferics).	0	0
	84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	0	0
	84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	0	0
	84.31	Parts suitable for use solely or principally with machinery of headings 84.25 to 84.30.	0	0
	84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	0	0
	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.	0	0
	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 extraction or preparation of animal or fixed vegetable fats or oils.	10	5
	8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	10	0
	84.50	Household or laundry-type washing machines, including machines which both wash and dry.	10	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		



Chapter	BTC Code	Commodity Description	Duty (%)	Tax(%)
	84.16	motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be seperately regulated. Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	20	5
	84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	20	0
	84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	20	0
	84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	20	5
	8419.20.00	Medical, surgical or laboratory sterilisers	0	0
	8419.31.00	For agricultural products	0	0
	84.20	Calendering or other rolling machines, other than for metal or glass, and cylinders therefor.	20	5
	84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	10	5
	84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machines weights of all kinds.	20	5
	84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	10	5
	8424.81.00	Agricultural or horticultural	10	0
	8424.89.00	Other	10	0
	8424.90.00	Parts	10	0

Chapter	BTC Code	Commodity Description	Duty (%)	Tax(%)
	44.05	turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	20	0
	44.06	Wood wool; wood flour.	20	0
	44.07	Railway or tramway sleepers (cross-ties) of wood	20	0
	44.08	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	10	0
	44.09	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 planed, sanded or end-jointed.	10	10
	44.13	Densified wood, in blocks, plates, strips or profile shapes.	20	5
	44.14	Wooden frames for paintings, photographs, mirrors or similar objects.	20	5
	44.15	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.	10	5
	44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	20	5
	44.19	Tableware and kitchenware, of wood.	10	10
	44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of woods; wooden articles of furniture not falling in Chapter 94.	50	10
	44.21	Other articles of wood.	10	5
	45	Cork and articles of cork	20	5
	46	Manufactures of straw, of esparto and other plaiting materials; basketware and wickerwork.	20	5
	47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper		

Chapter	BTC Code	Commodity Description	Duty (%)	Tax(%)
48		or paperboard. Paper and paperboard; articles of paper pulp, of paper or of paperboard.	20	5
49		Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	20	5
	4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof	20	5
	4902.90.00	Other	0	0
	49.03	Children's picture, drawing or colouring books.	0	0
	49.04	Music, printed or in manuscript, whether or not bound or illustrated.	0	0
	49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wallmaps, topographical plans and globes, printed.	0	0
50		Silk	20	0
	50.07	Woven fabrics of silk or of silk waste.	30	5
51		Wool, fine or coarse animal hair; horse hair yarn and woven fabric.	20	0
	51.11	Woven fabrics of carded wool or of carded fine animal hair.	30	5
	51.12	Woven fabrics of combed wool or of combed fine animal hair.	30	5
	51.13	Woven fabrics of coarse animal hair or of horsehair.	30	5
52		Cotton	20	0
	52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, whether or not more than 200 g/m <sup>2</sup> .	30	5
	52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> .	30	5
	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 <sup>2</sup> .	30	5
	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 <sup>2</sup> .	30	5
	52.12	Other woven fabrics of cotton.	30	5
53		Other vegetable textile fibres; paper yarn and fabric of paper yarn.	20	0
	53.09	Woven fabrics of flax.	30	5

Chapter	BTC Code	Commodity Description	Duty (%)	Tax(%)
		blade blanks in strips).	10	10
	8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	10	10
	8214.20.00	Manicure or pedicure sets and instruments (including nail files)	10	10
	8214.90.00	Other	10	10
83		Miscellaneous articles of base metal.	20	10
84		Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.	10	0
	84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	50	10
	84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing lowpressure steam) super-heated water boilers.	20	0
	84.03	Central heating boilers other than those of heading 84.02.	20	0
	84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	20	0
	84.05	Producer gas or water gas generators with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	20	5
	84.06	Steam turbines and other vapour turbines	20	5
	84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	10	5
	8407.10.00	Aircraft engines	0	0
	84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	10	5
	8409.10.00	For aircraft engines	0	0
	84.10	Hydraulic turbines, water wheels, and regulators therefor.	0	0
	84.11	Turbo-jets, turbo-propellers and other gas turbines.	0	0
	84.12	Other engines and motors.	20	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.	20	5
	84.15	Air conditioning machines, comprising a		

Chapter	BTC Code	Commodity Description	Duty (%)	Tax(%)
73	73.08	Articles of iron or steel. Structures (excluding pre-fabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	20	10
	7308.10.00	Bridges and bridge-sections	20	0
	73.20	Springs and leaves for springs, of iron steel.	20	10
	7320.10.01	Leaf-springs and leaves thereof Chapter 87	10	5
	7320.20.01	Helical spring of Chapter 87	10	5
	73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braizers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	20	10
	7321.12.00	For liquid fuel	10	5
74		Copper and articles thereof	15	5
75		Nickle and particles thereof	20	10
76		Aluminium and articles thereof.	20	5
77		<i>(Reserved for possible future use)</i>		
78		Lead and articles thereof	20	10
79		Zinc and articles thereof.	20	10
80		Tin and articles thereof	20	10
81		Other base metals; cermets; articles thereof.	20	10
82		Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.	10	5
	82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	10	0
	8208.40.00	For agricultural, horticultural or forestry machines	10	0
	82.12	Razors and razor blades (including razor		

Chapter	BTC Code	Commodity Description	Duty (%)	Tax(%)
	53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	30	5
	53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn. Man-made filaments.	30 10	5 0
54	54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	30	5
	54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	30	5
55		Man-made staple fibres.	10	0
	55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	30	5
	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 <sup>2</sup> .	30	5
	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 <sup>2</sup> .	30	5
	55.15	Other woven fabrics of synthetic staple fibres.	30	5
	55.16	Woven fabrics of artificial staple fibres.	30	5
56		Wadding, felt and nonwoven; special yarns; twine, cordage, ropes and cable and articles thereof.	20	5
	56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	30	5
	56.02	Felt, whether or not impregnated, coated, covered or laminated.	30	5
	56.03	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheated with rubber or plastics.	30	5
	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 sheated with rubber or plastics.	20	0
	56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of		

Chapter	BTC Code	Commodity Description	Duty (%)	Tax(%)
	56.06	heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	20	0
		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.	20	0
57		Carpets and other textile floor coverings	30	15
58		Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	30	10
59		Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	20	10
60		Knitted and crocheted fabrics	20	10
61		Articles of apparel and clothing accessories, knitted or crocheted	30	10
62		Articles of apparel and clothing accessories, not knitted or crocheted	30	10
63		Other made up textile articles; sets; worn clothing and worn textile articles; rags	30	10
64		Footwear, gaiters and the like; parts of such articles	30	5
65		Headgear and parts thereof	30	10
66		Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	30	5
67		Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	30	10
68		Articles of stone, plaster, cement, asbestos, mica or similar materials.	30	10
	68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	30	5
	68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or		

Chapter	BTC Code	Commodity Description	Duty (%)	Tax(%)
	69	of cellulose, whether or not combined with textile or other materials .	10	5
	69.01	Ceramic products.	30	10
		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	30	5
	69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths	30	5
	70	Glass and glassware.	30	5
	70.07	Safety glass, consisting of toughened (tempered) or laminated glass.	10	5
	70.08	Multiple-walled insulating units of glass.	10	5
	70.09	Glass mirrors, whether or not framed, including rear-view mirrors.	10	5
	70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	30	0
	71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin.	30	10
	71.18	Coin.	30	0
	72	Iron and steel.	20	10
	72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	20	5
	72.02	Ferro-alloys.	20	5
	72.03	Ferrous products obtained by direct reduction of iron ore and other spongyferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	20	5
	72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	30	5
	72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.	20	5
	72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	20	5
	7209.16.01	CRCA Sheet	10	10
	7210.41.00	Corrugated	20	0