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EXTRAORDINARY

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PART I : SECTION (I) – GENERAL

IMPORT AND EXPORTS (CONTROL) ACT, NO. 1 OF 1969

REGULATIONS made by the President under section 20 read with section 14 and subsection (3) of section 4 of the Imports and Exports (Control) Act, No.1 of 1969, and paragraph (2) of Article 44 of the Constitution.

MAHINDA RAJAPAKSA
President

Colombo, December 31, 2011.

R E G U L A T I O N S

1. (1) These regulations may be cited as the Special Import Licence and Payment Regulations, No. 1 of 2011 and shall come into operation on January 2, 2012.

(2) The Special Import Licence Regulations, No. 1 of 1977 published in *Gazette* Extraordinary No. 291/7 of November 15, 1977, as amended from time to time and as last amended by regulation published in *Gazette* Extraordinary No. 1733/10 of November 21, 2011, are hereby repealed:

Provided that notwithstanding such repeal, all licences issued under the provisions of any regulation which so repealed shall continue to be valid and effectual as if such licences had been issued in terms of this regulation in so far as is required for the purpose of discharging the rights and obligations contained therein.

2. (1) The Goods described in Schedule I to these regulations are goods in respect of which an import licence authorizing the import thereof, issued by the Controller of Imports and Exports in terms of the provisions of the Import Control Act, No. 1 of 1969, is required. The persons, to whom an import licence for the import of any item of goods specified in Schedule I may be issued, shall be such persons as are specified in Schedule II to these regulations.

(2) The import of any item of goods specified in Schedule I to these regulations shall where such goods are for commercial purposes, be subject to the terms and conditions relating to payment terms as are specified in the provisions of these regulations as are hereinafter set out.

(3) The import of any item of goods for commercial purposes which is not specified in Schedule I to these regulations and for which no import license is required in terms of the Imports and Exports Control Act, No 1 of 1969, shall however be subject to the terms and conditions relating to payment terms as are specified in the provisions of these regulations as are hereinafter set out.

3. (1) Payment terms for imports may, for the purposes of these regulations be classified as -

- (a) payment made prior to the date of submission of the required Customs Declaration (hereinafter in this regulation referred to as "CUSDEC") to the Director - General of Customs, where imports are made on the basis of payment terms relating to Advance Payment (Cash in Advance), Documents against Payment, Documents against Acceptance and Letters of Credit, or a combination of these;
- (b) payment made subsequent to the submission of the CUSDEC to the Director - General of Customs, in respect of imports made under Payment Terms relating to Open Account Basis and Consignment Account Basis;
- (c) payment made by adopting a mode of payment comprising a combination of (a) and (b) above.

(2) The choice and technicalities of the Payment Terms to be adopted in respect of any particular import is a matter to be decided as between the person who is the Supplier and the Importer of the goods and the relevant licensed commercial bank (hereinafter referred to as "the Bank).

4. All banks shall assign a unique number to each transaction and notify the Sri Lanka Customs Department of all information regarding each transaction relating to, or made under, the number so assigned.

5. Every Importer shall declare the unique number assigned under regulation 4 above when submitting the CUSDEC for the clearance of cargo.

6. An Advance Payment (Cash-in-Advance) which is -

(1) made out of a Sri Lanka rupee account -

(a) where the amount of the advance payment required to be made on the total value of goods to be imported, does not exceed a sum of United States Dollars Fifty Thousand (US\$50,000) or its equivalent in any other convertible foreign currency, shall be allowed in terms of these regulations ; and

(b) where the amount of the advance payment required to be made on the total value of the goods so imported, exceeds the sum of United States Dollars Fifty Thousand (US\$50,000), or its equivalent in any other convertible foreign currency, then the advance payment shall be effected only on:-

(i) the submission of a bank guarantee or a standby Letter of Credit for the value of the amount of the Advance Payment, acceptable to the bank effecting such Advance Payment; or

(ii) the submission of the Value Added tax (VAT) Registration number, the Tax Identification number (TIN) and any other documents which the Controller of imports may require having regard to the particular transaction to the Controller of Imports and Exports for his approval given after considering the merits of the respective transaction; or

- (2) made out of a foreign currency account, then the limits specified in paragraph (1) (a) and (b) above shall not be applicable thereto.

7. The limit specified in paragraph (1) (a) and (b) of regulation 6 of these regulations shall not be applicable in relation to any Advance Payments being made for the import of Gold (HS Code 71.08) and Platinum (HS Code 71.10), where the application for the remittance is certified by the National Gem and Jewellery Authority, established by the National Gem and Jewellery Authority Act, No. 50 of 1993.

8. (1) An Importer shall not effect payment for the import of goods under Advance Payment, unless the importer ensures that all goods in respect of which payment is to be made for, are brought into Sri Lanka within a period not exceeding one hundred and eighty days (180) from the date of remittance of such payment:

Provided that where the goods, referred to in paragraph (1) of this regulation is "Machinery and Heavy equipment", such goods should reach the country within a period not exceeding three hundred and sixty five days (365), from the date of remittance of the advance payment.

(2) An Importer shall not effect any payment for the import of goods under a combination of Advance Payment and a Letter of Credit, unless the importer ensures that all goods in respect of which payment is to be made for, are brought into Sri Lanka within a period not exceeding three hundred and sixty five days (365), from the date of remittance of such payment.

(3) Where the enforcement period goes beyond the period which is specified in (1) and (2) above, the goods or part thereof, should be brought into Sri Lanka within the period covered by the Bank guarantee or the standby Letter of Credit as the case may be, or within seven hundred and thirty days (730) from the date of remittance of the advance payment, whichever occurs first.

9. (1) No payment should be made on unpaid import bills relating to the goods imported under Documents of Acceptance (D/A bills) after one hundred and eighty days (180) from the date of maturity, without the prior written permission of the Controller of Imports and Exports having been obtained in respect of such payments.

(2) It shall be the duty of every Bank to furnish details of unpaid import bills relating to goods imported under Documents of Acceptance (D/A bills) on a monthly basis to the Controller of Imports and Exports, where such bills are *not settled* by the Importer within one hundred and eighty days (180) days from the date of maturity.

10. (1) All shipping documents in relation to goods imported under the terms of payment referred to in regulation 3(1)(a) of these regulations, other than those relating to Advance Payment, shall be forwarded by the supplier's bank or by the supplier of the goods to a bank, prior to the goods so imported being released to the importer.

(2) The bank may at its discretion accept the documents which are directly forwarded to the importer, after satisfying itself of the authenticity of such shipping documents.

(3) In the event of the original shipping documents not being received on time, bank may at its discretion permit the importer to submit copies of such documents for uploading to the Sri Lanka Customs website by the bank in order to facilitate clearance of the goods. The importer shall thereupon arrange for the original shipping documents to be forwarded to the relevant bank within forty five (45) days from the date on which copies of the CUSDEC were uploaded to Sri Lanka Customs website. On receipt of the original documents the bank shall verify the originals against the copies of documents previously submitted by the importer. Where the originals do not correspond to the copies of documents submitted by the importer, the bank shall forward copies of both sets of documents to the Director General of Customs, for necessary action. The Bank shall be required to submit to the Director General of Customs a monthly report of cases where the original documents are not submitted within the stipulated period.

(4) Where the original Bill of Lading has been surrendered, the importer shall submit the Delivery Order collected from the shipping line to the bank for uploading to Sri Lanka Customs by the Bank, in order to facilitate clearance of goods.

(5) The Shipping documents referred to in this regulation shall include: -

- (a) the Invoice (any invoice relating to the goods imported, other than the *Pro forma* Invoice); and
- (b) the relevant transport documents.

11. (1) Where the payment for goods imported for commercial purposes is to be made after the submission of CUSDEC as specified in regulation 3 (1)(b) of these regulations,-

- (a) the respective payment shall be made within three hundred and sixty five days (365) from the date of submission of CUDSEC;
- (b) return of goods to the supplier shall allowed in terms of the provisions of an

agreement entered into by the importer with the overseas supplier, provided no payment has been made on the respective goods to be returned: Provided that if a payment has been made, the approval of the Director General of Customs shall be obtained for the return of goods;

(2) On clearance of goods, the CUSDEC Number shall be the unique number by which such transaction shall be identified.

(3) Sri Lanka Customs Department shall upload and provide access to information relating to these transactions (Customs Declaration Number, Name of Importer and outstanding amount) on their website to the Bank with reference to the CUSDEC Number.

(4) All banks shall verify the outstanding amount due on any transaction by accessing the Sri Lanka Customs Department website, before making any payment in relation thereto.

(5) The bank making a payment shall upload details of any payment to the Director – General of Customs under the CUSDEC Number and the Banks own unique Number relating to such payment, on the same day that such payment was made.

(6) The Sri Lanka Customs Department shall deduct the amount of any such payment made and thereupon display the current outstanding amount against each transaction on the website.

12. Where the payment is in respect of goods imported for commercial purposes as specified in sub - paragraph (c) of paragraph (1) of regulation 3 –

- (a) the provisions of regulations 4, 5, 6, 8, 9 and 10 of these regulations; and
- (b) the provisions of regulation 11,

shall be applicable thereto.

13. (1) The provisions contained in regulations 1 to 12 above shall have no application in respect of goods imported through a Courier Service and cleared through the Console (Block) Customs Declaration. However, the declarant on behalf of the importer shall declare the individual value in the CUSDEC against the respective House Airway Bill in the following format:-

"DECLARATION OF THE COURIER SERVICE PROVIDER

We hereby certify that the amount of
(amount in foreign currency) has been declared in the Master
CUSDEC Number:.....in respect of this house Airway
Bill.

.....
Courier Service Provider/
Declarant

(2) The bank shall accept the copy of the House Airway Bill endorsed by the courier Company to make the remittance, where the value of the any goods imported does not exceeds Five Thousand United States Dollars US\$ 5000), or its equivalent in any other convertible foreign currency and the importer makes a declaration to that effect in the following format:-

"DECLARATION OF THE IMPORTER TO THE BANK

I/We (name of the Importer).....hereby confirm that
the amount relating to the Airway Bill has not been remitted.

.....
Importer

(3) Where the amount to be paid for an House Airway Bill is less than One Thousand United States Dollars (US\$ 1000), no documents shall be required by the Bank, to make such payment.

14. The provisions of regulations 3 to 13 of these regulations shall not apply -

- (a) to import of goods for personal use of the importer (not in commercial quantities) where the value of the consignment does not exceeds United Stated Dollars five Thousand (USD 5000) or its equivalent in other convertible foreign currencies. In the case of such imports,-
 - (i) documentary proof of payment including bank memos shall be furnished to the Director General of Customs along with the clearance documents;

- (ii) the Director General of Customs on being satisfied that the requirements of paragraph (i) above has been complied with, may release such goods.
- (b) to goods imported without payment in foreign exchange out of Sri Lanka (NFE basis) where value in the aggregate does not exceed United States Dollars five thousand (US \$ 5000) or its equivalent in any other convertible foreign currency.
- (c) to goods, which exceed in value United States Dollars Five Thousand (US\$ 5000) or its equivalent in any other convertible currency, imported without payment in foreign exchange out of Sri Lanka (NFE basis), the Director General of Customs may release such goods on the tender by the importer, of the relevant clearance documents along with a declaration to the effect that such goods are for the purpose of re-export:

Provided however, in relation to goods that do not involve re-export, the Director General of Customs may release such goods upon obtaining information and being satisfied, of the reasons for such import.

15. The provisions referred to in paragraphs (a), (b) and (c) of regulation 3 (1) of these regulations shall not apply to the import of goods specified in the Column I of Schedule III and falling within the Harmonized System [(HS) Code] specified in the corresponding entry in Column II of the table, where-

- (a) the import of such goods into Sri Lanka does not involve a payment in foreign exchange out of Sri Lanka and the Director General of Customs may release the goods on the tender of the relevant clearance documents by the Importer which shall contain a Declaration to the effect that the goods are imported for re-export; and
- (b) the import of goods into Sri Lanka is on a consignment basis and the importer, -
- (i) declares to the National Gem and Jewellery Authority established by the National Gem and Jewellery Authority Act, No. 50 of 1993, the quantity, value of the goods and the purpose of the import of such goods;

- (ii) complies with the conditions imposed by such Authority; and
- (iii) satisfies the Director - General of Customs that the requirements of paragraphs (i) and (ii) above have been complied with, prior to the clearance of such goods from the Sri Lanka Customs.

16. The importation of Motor Vehicles falling under HS Code No's 87.02, 87.03, 87.04 and 87.05 should be made only by Letters of Credit (LC's) which should be opened prior to shipment of the relevant motor vehicle. The conditions stipulated by the Central Bank of Sri Lanka for the establishment of Letters of Credit (L/C) in respect of any category of items falling within the aforementioned HS Codes, shall be applicable.

17. Director- General of Customs shall compare the details furnished by the bank with the CUSDEC relating to each individual import, and identify the incidents where goods have not been imported within stipulated period, against payment made. The Director General of Customs shall forthwith report such incidents -

- (a) in case of an importer which is an Enterprise which has been registered under the Board of Investments of Sri Lanka Law, No 4 of 1978, to the Controller of Imports and Exports; and
- (b) in case of an importer which is not an Enterprise which has been registered under the Board of Investments of Sri Lanka Law, No 4 of 1978, to the Controller of Exchange.

18. The Controller of Exchange and the Controller of Imports and Exports shall, in consultation with the Director General of Customs and the relevant commercial banks, monitor the payments made in terms of regulation 3 to regulation 17 of these regulations and take such steps as are required by law in relation to situations where goods have not been imported within the stipulated period, against the payment made.

19. The Controller of Imports and Exports, may at his discretion grant any waiver from the application of the provisions of these regulations to any person on an application made to him by such person.

20. The Controller of Imports and Exports shall from time to time issue Operating

Instructions to the Director General of Customs and banks with a view to the prudent and efficient implementation of these regulations.

21. Where any person who being the Declarant or the Importer as the case may be, acts in violation of the provisions of these regulations, the Director General of Customs, shall on his own accord or in consultation with the Controller of Imports and Exports, take action as provided for by law.

22. Where any Bank acts in violation of the provisions of these regulations, the Director General of Customs shall forthwith notify the Controller of Exchange and the Controller of Imports and Exports of such fact and shall also forward the details of such violations along with all documentary evidence relating thereto to them. The Controller of Exchange and the Controller of Imports and Exports shall take action as provided for in law or inform the relevant authority to take for appropriate action, as the case may be.

23. In these regulations –

“time of importation” shall mean the actual date of arrival of the vessel or landing of aircraft, which carries the consignment of goods to Sri Lanka;

“enterprise which has been registered under the Board of Investments of Sri Lanka Law” shall mean an enterprise with which an agreement has been entered into by the Board of Investment of Sri Lanka under section 17 of the Board of Investment of Sri Lanka Law No. 4 of 1978 and has been granted exemption from the provisions of the Exchange Control Act (Chapter 422) ;

“furnish of details” shall mean providing of details of the payment made by the commercial bank or goods released by Director General of Customs, as the case may be, in accordance with the specific instructions issued by the Controller of Imports and Exports for this purpose, including content, mode and procedure and time of submission, that each party is required to adhere to, when furnishing such details;

“import of goods for personal use” shall mean goods that are imported by an importer specified in Schedule II, in non- commercial quantities and such importer declares that there is no intention to resell such goods which are imported for the exclusive use of such importer;

“foreign currency accounts” shall mean any foreign currency account maintained at the Domestic Banking Unit (DBU) through which outward remittances are allowed for current international transactions (irrespective of whether debits for imports were permitted or not), or Off-shore Banking Unit (OBU/FCBU) of a commercial bank which operates in Sri Lanka in accordance with instructions issued by the Controller of Exchange or the Monetary Board of the Central Bank of Sri Lanka, as the case may be;

“machinery and heavy equipments” means any ‘machine or heavy equipment’ that shall be directly used to enhance the capacity and/or operational efficiency of the importer and the useful period of such machine or heavy equipment as declared by the importer, shall not be less than (three years 3);

“CUSDEC Number” shall mean the reference number allocated by Sri Lanka Customs Department at the time of registration of the Customs Declaration (CUSDEC). The number is a combination of the Year, Office Code, Registration Series Letter and Registration Number. (e.g 2011 CBLR1 I 12345678).

SCHEDULE I

(Regulation 2)

GOODS WHICH CAN BE IMPORTED UNDER THESE REGULATIONS

	COLUMN I HS Heading	COLUMN II HS Code		COLUMN III Description
1.	01.02			Live bovine animals (+).
		0102.10	-	Pure-bred breeding animals
		0102.90	-	Other
2.	01.03			Live Swine (+).
		0103.10	-	Pure-bred breeding animals
			-	Other :
		0103.91	--	Weighing less than 50 kg
		0103.92	--	Weighing 50 kg or more
3.	01.04			Live sheep and goats.
		0104.10	-	Sheep :
		0104.10.10	---	Pure-bred breeding animals
		0104.10.90	---	Other
		0104.20	-	Goats :
		0104.20.10	---	Pure-bred breeding animals
		0104.20.90	---	Other
4.	01.06			Other live animals.
			-	Mammals :
		0106.11	-	Primates
		0106.12	--	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)
		0106.19	-	Other :
		0106.19.90	-	Other
		0106.20	-	Reptiles (including snakes and turtles) :
		0106.20.10	-	Of a kind used for human food
			-	Birds :
		0106.31	-	Birds of prey :

		0106.31.10	-	Of a kind used for human food
		0106.32	-	Psittaciformes (including parrots, parakeets, macaws and cockatoos) :
		0106.32.10	-	Of a kind used for human food
		0106.39	-	Other :
		0106.39.10	-	Of a kind used for human food
		0106.90	-	Other :
		0106.90.10	-	Of a kind used for human food
5.	02.01			Meat of bovine animals, fresh or chilled.
		0201.10	-	Carcasses and half-carcasses
		0201.20	-	Other cuts with bone in
		0201.30	-	Boneless
6.	02.02			Meat of bovine animals, frozen.
		0202.10	-	Carcasses and half-carcasses
		0202.20	-	Other cuts with bone in
		0202.30	-	Boneless
7.	02.04			Meat of sheep or goats, fresh, chilled or frozen (+).
		0204.10	-	Carcasses and half-carcasses of lamb, fresh or chilled
			-	Other meat of sheep, fresh or chilled :
		0204.21	-	Carcasses and half carcasses
		0204.22	-	Other cuts with bone in
		0204.23	-	Boneless
		0204.30	-	Carcasses and half-carcasses of lamb, frozen
			-	Other meat of sheep, frozen :
		0204.41	-	Carcasses and half-carcasses
		0204.42	-	Other cuts with bone in
		0204.43	-	Boneless
		0204.50	-	Meat of goats
8.	02.06			Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.
		0206.10	-	Of bovine animals, fresh or chilled
			-	Of bovine animals, frozen :
		0206.21	-	Tongues
		0206.22	-	Livers
		0206.29	-	Other
		0206.30	-	Of swine, fresh or chilled

			-	Of swine, frozen :
		0206.41	-	Livers
		0206.49	-	Other
		0206.80	-	Other, fresh or chilled
		0206.90	-	Other, frozen
9.	02.08			Other meat and edible meat offal, fresh, chilled or frozen.
		0208.30	-	Of primates
		0208.40	-	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)
		0208.50	-	Of reptiles (including snakes and turtles)
		0208.90	-	Other :
		0208.90.90	-	Other
10.	02.10			Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal (+).
			-	Meat of swine :
		0210.20	-	Meat of bovine animals
			-	Other, including edible flours and meals of meat or meat offal :
		0210.91	-	Of primates
		0210.92	-	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)
		0210.93	-	Of reptiles (including snakes and turtles)
		0210.99	-	Other
11.	05.04	0504.00		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.
12.	05.06			Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.
		0506.10	-	Ossein and bones treated with acid :
		0506.10.10	-	Waste
		0506.10.90	-	Other
		0506.90	-	Other :
		0506.90.10	-	Waste
		0506.90.90	-	Other

13.	05.10	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products; fresh, chilled, frozen or otherwise provisionally preserved :	
		0510.00.10	-	Ambergirs
		0510.00.90	-	Other
14.	05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	
		0511.10	-	Bovine semen
			-	Other :
		0511.99	-	Other :
		0511.99.10	-	Fellmongery waste
		0511.99.20	-	Swine semen
		0511.99.30	-	Goat semen
		0511.99.40	-	Embryos
		0511.99.90	-	Other
15.	08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
			-	Cashew nuts :
		0801.31	-	In shell :
		0801.31.10	-	Fresh
		0801.31.90	---	Other
16.	10.05		Maize (corn) (+).	
		1005.10	-	Seed
		1005.90	-	Other
17.	10.06		Rice.	
		1006.10	-	Rice in the husk (paddy or rough)
18.	15.02	1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03 :	
		1502.00.10	-	Tallow
		1502.00.90	-	Other
19.	15.03	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	
20.	16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	
21.	16.02		Other prepared or preserved meat, meat offal or blood.	

		1602.10	-	Homogenised preparations
		1602.20	-	Of liver of any animal
			-	Of poultry of heading 01.05 :
		1602.39	--	Other
			-	Of swine :
		1602.49	-	Other, including mixtures
		1602.50	-	Of bovine animals
		1602.90	-	Other, including preparations of blood of any animal
22.	16.03	1603.00		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.
23.	17.03			Molasses resulting from the extraction or refining of sugar (+).
		1703.10	-	Cane molasses
		1703.90	-	Other
24.	21.04			Soups and broths and preparations therefor; homogenised composite food preparations.
		2104.10	-	Soups and broths and preparations therefor
		2104.20	-	Homogenised composite food preparations
25.	22.07			Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.
		2207.10	-	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher
		2207.20	-	Ethyl alcohol and other spirits, denatured, of any strength :
		2207.20.10	-	Spirits denatured in accordance with regulations framed under the Excise Ordinance
		2207.20.20	-	Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft
		2207.20.90	-	Other
26.	23.01			Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.
		2301.10	-	Flours, meals and pellets, of meat or meat offal; greaves
27.	23.09			Preparations of a kind used in animal feeding.
		2309.10	-	Dog or cat food, put up for retail sale
		2309.90	-	Other :
		2309.90.30	-	Poultry feed
		2309.90.90	-	Other
28.	25.24			Asbestos.

		2524.10	-	Crocidolite
29.	25.30			Mineral substances not elsewhere specified or included.
		2530.90	-	Other :
		2530.90.10	-	Natural arsenic sulphides
30.	26.12			Uranium or thorium ores and concentrates.
		2612.10	-	Uranium ores and concentrates
		2612.20	-	Thorium ores and concentrates
31.	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.
			-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, other than waste oils :
		2710.11	-	Light oils and preparations :
		2710.11.10	-	Aviation spirit
		2710.11.20	-	Petrol
		2710.11.30	-	Motor spirit other than petrol
		2710.11.40	-	Spirit type jet fuel
		2710.11.90	-	Other
		2710.19	-	Other :
		2710.19.10	-	Kerosene other than kerosene type jet fuel
		2710.19.20	-	Kerosene type jet fuel
		2710.19.30	-	Other medium oils and preparations
		2710.19.40	-	Gas oil / Diesel
		2710.19.60	-	Fuel oil
		2710.19.70	-	Lubricating oils (Base-oils) for the preparation of lubricants
		2710.19.80	-	Lubricants
		2710.19.90	-	Other
			-	Waste oils :
		2710.91	-	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)
		2710.99	-	Other
32.	27.11			Petroleum gases and other gaseous hydrocarbons.
			-	Liquefied :

		2711.11	-	Natural gas
		2711.12	-	Propane
		2711.13	-	Butanes
		2711.14	-	Ethylene, propylene, butylene and butadiene
		2711.19	-	Other :
		2711.19.10	-	Liquefied Petroleum Gas
		2711.19.90	-	Other
			-	In gaseous state :
		2711.21	-	Natural gas
		2711.29	-	Other
33.	27.13			Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.
			-	Petroleum coke :
		2713.20	-	Petroleum bitumen
34.	28.04			Hydrogen, rare gases and other non-metals.
		2804.70	-	Phosphorus
		2804.80	-	Arsenic
35.	28.06			Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.
		2806.10	-	Hydrogen chloride (hydrochloric acid)
36.	28.07	2807.00		Sulphuric acid; oleum.
37.	28.11			Other inorganic acids and other inorganic oxygen compounds of non-metals.
			-	Other inorganic acids :
		2811.19	-	Other :
		2811.19.10	-	Hydrogen cyanide (nitrilomethane)
38.	28.12			Halides and halide oxides of non-metals.
		2812.10	-	Chlorides and chloride oxides :
		2812.10.10	-	Carbonyl dichloride

		2812.10.20	-	Phosphorous oxychloride (phosphoric trichloride)
		2812.10.30	-	Phosphorous pentachloride pentachlorophosphorane)
		2812.10.40	-	Phosphorous trichloride
		2812.10.50	-	Sulphur dichloride
		2812.10.60	-	Sulphur monochloride (disulphur dichloride)
		2812.10.70	-	Thionyl chloride (thionyl dichloride)
39.	28.25			Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
		28.25.10	-	Hydrazine and hydroxylamine and their inorganic salts
40.	28.29			Chlorates and perchlorates; bromates and perbromates; iodates and periodates.
			-	Chlorates :
		2829.11	--	Of sodium
		2829.19	--	Other
		2829.90	-	Other
41.	28.34			Nitrites; nitrates.
		2834.10	-	Nitrites
			-	Nitrates :
		2834.21	--	Of potassium
		2834.29	--	Other :
		2834.29.90	-	Other
42.	28.41			Salts of oxometallic or peroxometallic acids.
		2841.61	--	Potassium permanganate
43.	28.42			Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.
		2842.90	-	Other :
		2842.90.30	---	Fulminates, cyanates and thiocyanates

44.	28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
		2843.30	-	Gold compounds
45.	28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes)and their compounds; mixtures and residues containing these products.	
		2844.10	-	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds
		2844.20	-	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products
		2844.30	-	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products
		2844.40	-	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues
		2844.50	-	Spent (irradiated) fuel elements (cartridges) of nuclear reactors
46.	28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
		2845.10	-	Heavy water (deuterium oxide)
		2845.90	-	Other

47.	28.50	2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	
48.	28.52	2852.00	Compounds, inorganic or organic, of mercury, excluding amalgams.	
49.	28.53	2853.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals :	
		2853.00.10	-	Cyanogen chloride
50.	29.02		Cyclic hydrocarbons.	
			-	Cyclanes, cyclenes and cycloterpenes :
		2902.30	-	Toluene
51.	29.03		Halogenated derivatives of hydrocarbons.	
			-	Saturated chlorinated derivatives of acyclic hydrocarbons:-
		2903.14	-	Carbon tetrachloride
		2903.19	-	Other :
		2903.19.10	-	1,1,1-Trichloroethane (methyl chloroform)
			-	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :-
		2903.39	-	Other :
		2903.39.10	-	Bromomethane (methyl bromide)
		2903.39.40	-	1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene
			-	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :-
		2903.41	-	Trichlorofluoromethane
		2903.42	-	Dichlorodifluoromethane
		2903.43	-	Trichlorotrifluoroethanes
		2903.44	-	Dichlorotetrafluoroethanes and chloropentafluoroethane
		2903.45	-	Other derivatives perhalogenated only with fluorine and chlorine :

	2903.45.10	-	Chlorotrifluoromethane
		-	Chlorofluoroethanes :
	2903.45.21	-	Pentachlorofluoroethane
	2903.45.22	-	Tetrachlorodifluoroethanes
		-	Chlorofluoropropanes :
	2903.45.31	-	Heptachlorofluoropropanes
	2903.45.32	-	Hexachlorodifluoropropanes
	2903.45.33	-	Pentachlorotrifluoropropanes
	2903.45.34	-	Tetrachlorotetrafluoropropanes
	2903.45.35	-	Trichloropentafluoropropanes
	2903.45.36	-	Dichlorohexafluoropropanes
	2903.45.37	-	Chloroheptafluoropropanes
	2903.45.90	-	Other
	2903.46	-	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes
	2903.47	-	Other perhalogenated derivatives
	2903.49	-	Other :
	2903.49.10	-	Chlorodifluoromethane
	2903.49.20	-	Dichlorotrifluoroethanes
	2903.49.30	-	Chlorotetrafluoroethanes
	2903.49.40	-	Dichlorofluoroethanes
	2903.49.50	-	Chlorodifluoroethanes
	2903.49.60	-	Dichloropentafluoropropanes
	2903.49.70	-	Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine
	2903.49.80	-	Derivatives of methane, ethane or propane halogenated only with fluorine and bromine
		-	Other :
	2903.49.91	-	Dibromochloropropane (DBCP)
	2903.49.99	-	Other

52.	29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
		2904.20	-	Derivatives containing only nitro or only nitroso groups :
		2904.20.10	-	Nitrated derivatives of aromatic hydrocarbon
		2904.90	-	Other :
		2904.90.10	-	Trichloronitromethane (trichloro(nitro)methane)
53.	29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-	Saturated monohydric alcohols :
		2905.11	--	Methanol (methyl alcohol)
			-	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :
		2905.51	--	Ethchlorvynol (INN)
		2905.59	--	Other
54.	29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
			-	Other :
		2908.91	--	Dinoseb (ISO) and its salts
		2908.99	--	Other :
		2908.99.10	---	Nitrated derivatives
55.	29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-	Acrylic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :
		2909.11	-	Diethyl ether
		2909.19	-	Other :
		2909.19.10	-	Nitrated derivatives

		2909.20	-	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :
		2909.20.10	-	Nitrated derivatives
		2909.30	-	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :
		2909.30.10	-	Nitrated derivatives
			-	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :
		2909.41	-	2,2'-Oxydiethanol (diethylene glycol, digol) :
		2909.41.10	-	Nitrated derivatives
		2909.43	-	Monobutyl ethers of ethylene glycol or of diethylene glycol :
		2909.43.10	-	Nitrated derivatives
		2909.44	-	Other monoalkylethers of ethylene glycol or of diethylene glycol :
		2909.44.10	-	Nitrated derivatives
		2909.49	--	Other :
		2909.49.10	-	Nitrated derivatives
		2909.50	-	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives :
		2909.50.10	-	Nitrated derivatives
		2909.60	-	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives :
		2909.60.10	-	Nitrated derivatives
56.	29.12			Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
			-	Acyclic aldehydes without other oxygen function :
		2912.11	--	Methanal (formaldehyde)
57.	29.14			Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.

			-	<i>Acyclic ketones without other oxygen function :-</i>
		2914.11	-	Acetone
		2914.12	-	Butanone (methyl ethyl ketone)
			-	<i>Aromatic ketones without other oxygen function :-</i>
		2914.31	--	1-Phenyl-2 propanone Phenylacetone (phenylpropan-2-one)
58.	29.15			Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
			-	Acetic acid and its salts; acetic anhydride :
		2915.24	--	Acetic anhydride
59.	29.16			Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
			-	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives
		2916.34	-	Phenylacetic acid and its salts
60.	29.18			Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
			-	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
		2918.19	-	Other :
		2918.19.10	-	2,2-Diphenyl-2-hydroxyacetic acid
61.	29.20			Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.
			-	<i>Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:-</i>
		2920.11	-	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)
		2920.19	-	Other :
		2920.19.10	-	Fenithrothian and other nitrated derivatives
		2920.90	-	Other :
		2920.90.10	-	Trimethyl phosphite

		2920.90.20	-	Triethyl phosphite
		2920.90.30	-	Diethyl phosphite
		2920.90.40	-	Dimethyl phosphite
62.	29.21			Amine -function compounds (+).
			-	<i>Acyclic monoamines and their derivatives; salts thereof :-</i>
		2921.19	-	Other :
		2921.19.10	-	2-(N,N-Diisopropylamino)ethyl chloride hydrochloride
		2921.19.20	-	2-(N,N-Dimethylamino)ethyl chloride hydrochloride
		2921.19.30	-	2-(N,N-Diethylamino)ethyl chloride hydrochloride
			-	<i>Aromatic monoamines and their derivatives; salts thereof:-</i>
		2921.41	-	Aniline and its salts
		2921.42	-	Aniline derivatives and their salts
		2921.43	-	Toluidines and their derivatives; salts thereof
		2921.44	-	Diphenylamine and its derivatives; salts thereof
		2921.45	-	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof
		2921.46	-	Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), metenorex (INN) and phenetermine (INN); salts thereof
		2921.49	-	Other
63.	29.22			Oxygen-function amino-compounds (+).
			-	<i>Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :-</i>
		2922.13	-	Triethanolamine and its salts :
		2922.13.10	-	Triethanolamine (2,2',2''-nitrilotriethanol)
		2922.19	-	Other :
		2922.19.10	-	Methyldiethanolamine (2,2'-(methylimino)diethanol)
		2922.19.20	-	Ethyldiethanolamine (2,2'-(ethylimino)diethanol)
		2922.19.30	-	2-(N,N-Diisopropylamino)ethanol
			-	<i>Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :</i>

		2922.43	-	Anthranilic acid and its salts
64.	29.24			Carboxamide-function compounds; amide-function compounds of carbonic acid.
			-	<i>Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :-</i>
		2924.11	-	Meprobamate (INN)
		2924.12	-	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)
		2924.19	-	Other
			-	<i>Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :-</i>
		2924.21	-	Ureines and their derivatives; salts thereof
		2924.23	-	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts :
		2924.23.20	-	Salts of 2-Acetamidobenzoic acid (N-acetylanthranilic acid)
		2924.24	-	Ethinamate (INN)
		2924.29	-	Other :
		2924.29.10	-	Metalaxyl
		2924.29.20	-	Fenobucarb (2-sec-butylphenyl methylcarbamate)
		2924.29.30	-	Propanyl
		2924.29.40	-	Propoxur
		2924.29.90	-	Other
65.	29.25			Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.
			-	Imines and their derivatives; salts thereof :
		2925.21	-	Chlordimeform (ISO)
		2925.29	-	Other
66.	29.29			Compounds with other nitrogen function.
		2929.10	-	Isocyanates
		2929.90	-	Other
67.	29.30			Organo-sulphur compounds.
		2930.90	-	Other :
		2930.90.10	-	Malathion
		2930.90.60	-	2-(N,N-Diethylamino)ethanethiol

		2930.90.70	-	Bis(2-hydroxyethyl)sulphide
		2930.90.80	-	O,O-Diethyl S-2-diethylaminoethyl phosphorothiolate
68.	29.31	2931.00	Other organo-inorganic compounds :	
		2931.00.60		Exolit OP 560 TP (phosphonic acid, methyl-, polyglycol ester)
		2931.00.70	-	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphorinan-5-yl)methyl methyl methylphosphonate
		2931.00.80	-	Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphorinan-5-yl)methyl] methylphosphonate
			-	<i>Other :-</i>
		2931.00.91	-	Butyl methylphosphinate
		2931.00.92	-	Methylphosphonous dichloride
		2931.00.93	-	Methylphosphonic dichloride
		2931.00.94	-	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide
		2931.00.95	-	Dimethyl methylphosphonate
		2931.00.96	-	Diethyl ethylphosphonate
		2931.00.97	-	Sodium 3-(trihydroxysilyl)propyl methylphosphonate
69.	29.32		Heterocyclic compounds with oxygen hetero-atom(s) only (+).	
			-	<i>Other :-</i>
		2932.91	--	Isosafrole
		2932.92	--	3, 4-Methylenedioxyphenyl-2-Propanone, 1-(1,3-Benzodioxol-5-yl)propan-2-one
		2932.93	--	Piperonal
		2932.94	--	Safrole
70.	29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only (+).	
			-	<i>Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :-</i>
		2933.21	--	Hydantoin and its derivatives
			-	<i>Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :</i>
		2933.32	--	Piperidine and its salts
		2933.39	--	Other :

		2933.39.20	---	3-Quinuclidinyl benzilate (1-azabicyclo[2.2.2]oct-3-yl hydroxy(diphenyl)acetate)
			-	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :
		2933.52	--	Malonylurea (barbituric acid) and its salts
		2933.53	--	Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN), and vinylbital (INN); salts thereof
		2933.54	--	Other derivatives of malonylurea (barbituric acid); salts thereof
			-	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :
		2933.69	--	Other
71.	29.39			Vegetable alkaloids, natural or reproduce by synthesis, and their salts, ethers, esters and other derivatives.
			-	Ephedrine and their salts :
		2939.41	--	Ephedrine and its salts
		2939.42	--	Pseudoephedrine (INN) and its salts
		2939.49.10		Norephedrine
			-	Alkaloids of rye ergot and their derivatives; salts thereof :
		2939.61	--	Ergometrine (INN) and its salts
		2939.62	--	Ergotamine (INN) and its salts
		2939.63	--	Lysergic acid and its salts
72.	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 organotherapeutic 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
		3001.90	-	Other
73.	30.02			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.
		3002.10	-	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes

		3002.20	-	Vaccines for human medicine
		3002.30	-	Vaccines for veterinary medicine
		3002.90	-	Other :
		3002.90.10		Saxitoxin ((4R)-10,10-dihydroxy-2,6-diiminooctahydro-1H,8H-pyrrolo[1,2-c]purin-4-yl)methyl carbamate)
		3002.90.90	-	Other
74.	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
		3003.20	-	Containing other antibiotics
			-	Containing hormones or other products of heading 29.37 but not containing antibiotics :
		3003.31	-	Containing insulin
		3003.39	-	Other
		3003.40	-	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics
		3003.90	-	Other :
			-	Ayurveda / Herbal preparations :
		3003.90.11	-	Schedule 01 preparations certified by the Commissioner of Ayurveda
		3003.90.12	-	Schedule 02 preparations certified by the Commissioner of Ayurveda
		3003.90.13	-	Schedule 03 preparations certified by the Commissioner of Ayurveda
		3003.90.14	-	Schedule 04 preparations certified by the Commissioner of Ayurveda
		3003.90.15	-	Schedule 05 preparations certified by the Commissioner of Ayurveda
		3003.90.19	-	Other
		3003.90.90	-	Other

75.	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
		3004.20	-	Containing other antibiotics
			-	Containing hormones or other products of heading 29.37 but not containing antibiotics :
		3004.31	--	Containing insulin
		3004.32	--	Containing adrenal corticosteroid hormones, their derivatives or structural analogues
		3004.39	--	Other
		3004.40	-	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics
		3004.50	-	Other medicaments containing vitamins or other products of heading 29.36
		3004.90	-	Other :
			—	Ayurveda / Herbal preparations
		3004.90.11	----	Schedule 01 preparations certified by the Commissioner of Ayurveda
		3004.90.12	----	Schedule 02 preparations certified by the Commissioner of Ayurveda
		3004.90.13	----	Schedule 03 preparations certified by the Commissioner of Ayurveda
		3004.90.14	----	Schedule 04 preparations certified by the Commissioner of Ayurveda
		3004.90.15	—	Schedule 05 preparations certified by the Commissioner of Ayurveda
		3004.90.19	---	Other
		3004.90.20	---	Antineoplastics and immunosuppressives
		3004.90.90	---	Other
76.	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
		3006.20	-	Blood-grouping reagents
		3006.30	-	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient
			-	Other :
		3006.92	--	Waste pharmaceuticals
77.	31.01	3101.00		Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.
78.	35.03	3503.00		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.
79.	36.01	3601.00		Propellant powders.
80.	36.02	3602.00		Prepared explosives, other than propellant Powders.
81.	36.03	3603.00		Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.
82.	36.04			Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.
		3604.10	-	Fireworks
		3604.90	-	Other
83.	38.08			Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) (+).
		3808.50	-	Goods specified in subheading Note 1 to this Chapter :

		3808.50.10	-	Mosquito coils
		3808.50.20	-	Other insecticides
		3808.50.90	-	Other
			-	Other :
		3808.91	-	Insecticides :
		3808.91.10	-	Mosquito coils
		3808.91.20	-	Other containing bromomethane (methyl bromide) or bromochloromethane
		3808.91.90	-	Other
		3808.92	-	Fungicides :
		3808.92.10	-	Containing bromomethane (methyl bromide) or bromochloromethane
		3808.92.90	-	Other
		3808.93	-	Herbicides, anti-sprouting products and plant-growth regulators :
		3808.93.10	--	Containing bromomethane (methyl bromide) or bromochloromethane
		3808.93.90	-	Other
		3808.94	-	Disinfectants :
		3808.94.10	-	Containing bromomethane (methyl bromide) or bromochloromethane
		3808.94.90	-	Other
		3808.99	-	Other :
		3808.99.10	-	Containing bromomethane (methyl bromide) or bromochloromethane
		3808.99.90	-	Other
84.	38.24			Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included (+).
			-	<i>Mixtures containing halogenated derivatives of methane, ethane or propane :-</i>
		3824.71	--	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)
		3824.72	--	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes

		3824.73	--	Containing hydrobromofluorocarbons (HBFCs)
		3824.74	--	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)
		3824.77	--	Containing bromomethane (methyl bromide) or bromochloromethane
		3824.79	--	Other
85.	39.26		--	Other articles of plastics and articles of other materials of headings 39.01 to 39.14
		3926.90		Other
		3926.90.80		Hardened gelatin capsules
86	40.12			Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber (+).
			-	<i>Retreaded tyres :-</i>
		4012.11	--	Of a kind used on motor cars (including station wagons and racing cars)
		4012.12	--	Of a kind used on buses or lorries
		4012.13	--	Of a kind used on aircraft
		4012.19	--	Other
		4012.20	-	Used pneumatic tyres
87.	48.13			Cigarette paper, whether or not cut to size or in the form of booklets or tubes.
		4813.10	-	In the form of booklets or tubes
		4813.20	-	In rolls of a width not exceeding 5 cm
		4813.90	-	Other
88.	56.08			Knotted netting of twine, cordage or rope; made up fishing nets and other made up of nets, of textile materials
		5608.11	-	Made up fishing nets
		5608.11.10	-	Of monofilament
89.	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.
			-	Knotted netting:
		5804.10	-	Tulles and other net fabrics
		5804.10.11	-	Of monofilament
90.	68.10			Articles of cement, of concrete or of artificial stone, whether or not reinforced (+).
			-	Tiles, flagstones, bricks and similar articles :-
		6810.11	-	Building blocks and bricks :
		6810.11.10	-	Concrete cement blocks encasing industrial waste sludge
			-	<i>Other articles :</i>

		6810.99	-	Other :
		6810.99.10	-	Concrete cement blocks encasing industrial waste sludge
91.	71.08			Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form (+).
		7108.20	-	Monetary
92.	71.12			Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.
		7112.30	-	Ash containing precious metal or precious metal compounds :
		7112.30.90	-	Other
			-	Other :
		7112.92	-	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals
		7112.99	-	Other
93.	71.18			Coin (+).
		7118.1	-	Coin (other than gold coin), not being legal tender
		7118.90	-	Other :
		7118.90.90	-	Other
94.	84.01			Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.
		8401.10	-	Nuclear reactors
		8401.40	-	Parts of nuclear reactors
95.	84.07			Spark -ignition reciprocating or rotary internal combustion piston engines:
		8407.31	-	Of a cylinder capacity not exceeding 50cc:
		8407.31.10	-	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (Three-wheelers)
		8407.32	-	Of a cylinder capacity exceeding 50cc: but not exceeding 250cc:
		8407.32.10	-	Two -stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)
		8407.33	-	Of cylinder capacity exceeding 50cc:but not exceeding 250cc:
		8407.33.10	-	Two -stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)
96.	84.09			Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08
		8409.91	-	Suitable for use solely or principally with spark-ignition internal combustion piston engines
		8409.91.10	-	Engine blocks and cylinder heads for two-stroke petrol engines of a kind used for the propulsion of auto trishaw (three- wheelers)

97.	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 (+).
		8415.10	-	Window or wall types, self-contained or "split system" :
		8415.10.10	-	Used / reconditioned
		8415.20	-	Of a kind used for persons, in motor vehicles :
		8415.20.10	-	Used / reconditioned
			-	Other :
		8415.81	-	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :
		8415.81.10	-	Used / reconditioned
		8415.82	-	Other, incorporating a refrigerating unit :
		8415.82.10	-	Used / reconditioned
		8415.83	-	Not incorporating a refrigerating unit :
		8415.83.10	-	Used / reconditioned
98.	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 :
		8418.10.10	-	Used / reconditioned
			-	Refrigerators, household type :
		8418.21	-	Compression-type :
		8418.21.10	-	Used / reconditioned
		8418.29	-	Other :
		8418.29.10	-	Used / reconditioned absorption-type, electrical
		8418.29.30	-	Other used / reconditioned
		8418.30	-	Freezers of the chest type, not exceeding 800 l capacity :
		8418.30.10	-	Not exceeding 566 l used / reconditioned
		8418.30.30	-	Other, used / reconditioned
		8418.40	-	of the upright type, not exceeding 900 l capacity :
		8418.40.10	-	Not exceeding 566 l used / reconditioned
		8418.40.30	-	Other, used / reconditioned
		8418.50	-	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :
		8418.50.10	-	Used / reconditioned
			-	Other refrigerating or freezing equipment; heat pumps :

		8418.61	-	Heat pumps other than air conditioning machines of heading 84.15 :
		8418.61.10	-	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned
		8418.61.30	-	Blast-freezers for preserving poultry meat used/ reconditioned
		8418.61.50	-	Milk chilling tanks used/ reconditioned
		8418.61.70	-	Other, used / reconditioned
		8418.69	-	Other :
		8418.69.10	-	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned
		8418.69.30	-	Blast-freezers for preserving poultry meat used/ reconditioned
		8418.69.50	-	Milk chilling tanks used/ reconditioned
		8418.69.70	-	Other, used/ re-conditioned
99,	84.43			Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof (+).
			-	<i>Other printers, copying machines and facsimile machines, whether or not combined :-</i>
		8443.31	-	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network :
		8443.31.10	-	Combined with multi-colour copying machines
		8443.32	-	Other, capable of connecting to an automatic data processing machine or to a network :
		8443.32.10	-	Multi-colour copying machines
		8443.39	-	Other :
		8443.39.10	-	Multi-colour copying machines, whether or not combined with printers and / or facsimile machines
100.	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 (+).
			-	<i>Telephone sets, including telephones for cellular networks or for other wireless networks :-</i>
		8517.12	-	Telephones for cellular networks or for other wireless networks :
		8517.12.10	-	Used / reconditioned cellular mobile telephones

		8517.12.20	-	Other, cellular mobile telephones
		8517.12.90	-	Other
			-	<i>Other apparatus for 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) :-</i>
		8517.61	-	Base stations :
		8517.62	-	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :
		8517.62.10	-	Transmission apparatus with or without reception apparatus
101.	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.
		8525.50	-	Transmission apparatus
		8525.60	-	Transmission apparatus incorporating reception apparatus
102.	87.01			Tractors (other than tractors of heading 87.09) (+).
		8701.10	-	Pedestrian controlled tractors :
		8701.10.10	-	More than ten years old
		8701.20	-	Road tractors for semi-trailers :
		8701.20.20		More than five years old
		8701.30	-	Track-laying tractors :
		8701.30.20		More than five years old
		8701.90	-	Other :
		8701.90.20	-	Agricultural tractors, more than ten years old
		8701.90.40	-	Other, more than ten years old
103.	87.02			Motor vehicles for the transport of ten or more persons, including the driver.
			-	Motor vehicles for the transport of less than 13 persons (adults) including the driver not more than three and half years old
		8702.10	-	With compression-ignition internal combustion piston engine (diesel or semi-diesel) .
		8702.10.		Motor vehicles for the transport of less than 13 persons (adults) including the driver not more than three and half years old.
		8702.10.13	-	Modified vehicles of heading 87.03, more than two years old
			-	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

		8702.10.29	-	Other
			-	Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, not more than five years old:
		8702.10.33	-	Modified vehicles of heading 87.03, more than two years old
			-	Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old
		8702.10.41	-	Modified vehicles of heading 87.03
		8702.10.49	-	Other
			-	Other, not more than five years old:
		8702.10.53	-	Modified vehicles of heading 87.03, more than two years old
			-	Other, more than five years old
		8702.10.61	-	Modified vehicles of heading 87.03
		8702.10.69	-	Other
		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
		8702.90.13	-	Modified vehicles of heading 87.03, more than two years old
			-	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
		8702.90.29	-	Other
			-	Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, not more than five years old
		8702.90.33	-	Modified vehicles of heading 87.03, more than two years old
			-	Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old
		8702.90.41	-	Modified vehicles of heading 87.03
		8702.90.49	-	Other
			-	Other, not more than five years old
		8702.90.53	-	Modified vehicles of heading 87.03, more than two years old
			-	Other, more than five years old
		8702.90.61	-	Modified vehicles of heading 87.03
		8702.90.69	-	Other
104.	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 :
	8703.10.20	-	More than two years old
		-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine :
		-	<i>Auto-trishaws</i> :-
	8703.21	-	Of cylinder capacity not exceeding 1,000 cc :
	8703.21.20	-	Ambulances and prison vans more than two years old
	8703.21.40	-	Hearses more than two years old
		-	<i>Auto-trishaws</i> :-
	8703.21.51	-	With two- stroke petrol engine
	8703.21.53	-	Other driven by liquefied petroleum (LP) gas, more than two years old
	8703.21.55	-	Other more than two years old
	8703.21.70	-	Motor cars including station wagons and racing cars, more than two years old
		-	<i>Other</i> :-
	8703.21.93	-	More than two years old
	8703.22	-	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.22.20	-	Ambulances and prison vans more than two years old
	8703.22.40	-	Hearses more than two years old
	8703.22.60	-	Motor cars including station wagons and racing cars, more than two years old
	8703.22.80	-	Other, more than two years old
	8703.23	-	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :
	8703.23.20	-	Ambulances and prison vans more than two years old
	8703.23.40	-	Hearses more than two years old
	8703.23.60	-	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old
	8703.23.80	-	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old
		-	<i>Other</i> :-
	8703.23.93	-	Of a cylinder capacity not exceeding 2,000 cc, more than two years old
	8703.23.96	-	Of a cylinder capacity exceeding 2,000 cc, more than two years old
	8703.24	-	Of a cylinder capacity exceeding 3,000 cc :
	8703.24.20	-	Ambulances and prison vans more than two years old
	8703.24.40	-	Hearses more than two years old

		8703.24.60	-	Motor cars including station wagons and racing cars, more than two years old
		8703.24.80	-	Other, more than two years old
			-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :
		8703.31	-	Of a cylinder capacity not exceeding 1,500 cc :
		8703.31.20	-	Ambulances and prison vans more than two years old
		8703.31.40	-	Hearses more than two years old
		8703.31.60	---	Auto-trishaws more than two years old
		8703.31.80	---	Motor cars including station wagons and racing cars, more than two years old
			---	Other :
		8703.31.92	-	More than two years old
		8703.32	-	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :
		8703.32.20	-	Ambulances and prison vans, more than two years old
		8703.32.40	-	Hearses, more than two years old
		8703.32.60	-	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old
		8703.32.80	-	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old
			-	Other :
		8703.32.92	-	Of a cylinder capacity not exceeding 2,000 cc, more than two years old
		8703.32.95	-	Of a cylinder capacity exceeding 2000 cc., more than two years old
		8703.33	-	Of a cylinder capacity exceeding 2,500 cc :
		8703.33.20	-	Ambulances and prison vans, more than two years old
		8703.33.40	-	Hearses, more than two years old
		8703.33.60	-	Motor cars including station wagons and racing cars, more than two years old
		8703.33.80	-	Other, more than two years old
		8703.90	-	Other :
		8703.90.20	-	Electric auto-trishaws, more than two years old
		8703.90.40	-	Other, electric, more than two years old
		8703.90.60	-	Other, more than two years old
105.	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 :
			-	Tankers and bowsers with stainless steel tanks for transport of milk :

	8704.21.12	-	More than five years old
	8704.21.30	-	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.21.52, more than five years old
		-	Auto-trishaws :
	8704.21.42	-	More than five years old
		-	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 1500 kg or more
	8704.21.52	-	More than five years old
		-	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 1500 kg
	8704.21.62	-	More than five years old
		-	Other vehicles with separate bodies for cabin and cargo area, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with a engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.21.72	-	More than five years old
		-	Other vehicles of g.v.w. less than 1,500 kg :
	8704.21.82	-	More than five years old
		-	Other :-
	8704.21.92	-	More than five years old
	8704.22	-	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :
	8704.22.20	-	More than five years old
	8704.23	-	g.v.w. exceeding 20 tonnes :
	8704.23.20	-	Tankers and bowsers with stainless steel tanks for transport of milk, refrigerated trucks, lorries and other trucks more than five years old
	8704.23.40	-	Other, more than five years old
		-	Other, with spark-ignition internal combustion piston engine :
		-	Auto-trishaws :-
	8704.31	-	g.v.w. not exceeding 5 tonnes :
	8704.31.11	-	With two-stroke petrol engine
	8704.31.13	-	Other , more than five years old
	8704.31.30	-	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.31.42, more than five years old

			-	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 1500 kg or more
		8704.31.42	-	More than five years old
			-	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 1500 kg
		8704.31.52	-	More than five years old
			-	<i>Other vehicles with separate bodies for cabin and cargo area, and a cargo carrying capacity of 800 kg or more but excluding those vehicles with a engine compartment totally protruding to the front of the vehicle from the driving cab : -</i>
		8704.31.62	-	More than five years old
			-	Other vehicles of g.v.w. less than 1,500 kg :
		8704.31.72	-	More than five years old
			-	Other :
		8704.31.92	-	More than five years old
		8704.32	-	g.v.w. exceeding 5 tonnes :
		8704.32.20	-	Tankers and bowsters with stainless steel tanks for transport of milk, more than five years old
		8704.32.40	-	Other, more than five years old
		8704.90	-	Other :
		8704.90.20	-	Electric auto-trishaws more than five years old
		8704.90.40	-	Other electric, more than five years old
		8704.90.60	-	Other, more than five years old
106.	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) (+).
		8705.20	-	Mobile drilling derricks :
		8705.20.20	-	More than seven years old
		8705.30	-	Fire fighting vehicles :
		8705.30.20	-	More than seven years old
		8705.90	-	Other :
		8705.90.20	-	Mobile workshops, more than seven years old
		8705.90.40	-	Other, more than seven years old

107.	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.	
		8706.00.50	-	Used chassis fitted with engines
108.	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
		8707.90	-	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
		8707.90.90	-	Other
109.	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
		8708.70	-	Road wheels and parts and accessories thereof :
		8708.70.10	-	Rims fitted with tyres, showing signs of wear
			-	Other parts and accessories :
		8708.99	-	Other :
		8708.99.30	-	Other used chassis not fitted with engines, but with or without fittings
		8708.99.40	-	"Cut-portions" of motor vehicles
110.	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
		8711.10.20	-	More than three years old
		8711.20	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :
		8711.20.20	-	Exceeding 50 cc but not exceeding 200 cc, more than three years old
		8711.20.40	-	Other, more than three years old
		8711.30	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :
		8711.30.90	-	Other
		8711.40	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc
		8711.50	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc

111.	87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
		8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :
		8716.10.20	-	More than five years old
		8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :
		8716.20.20	-	More than five years old
			-	<i>Other trailers and semi-trailers for the transport of goods :-</i>
		8716.31	-	Tanker trailers and tanker semi-trailers :
		8716.31.20	-	More than five years old
		8716.39	-	Other :
		8716.39.20	-	More than five years old
		8716.40	-	Other trailers and semi-trailers :
		8716.40.20	-	More than five years old
		8716.80	-	Other vehicles :
		8716.80.30	-	Other more than five years old
112.	88.01	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	
113.	88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	
			-	Helicopters :-
		8802.11	-	Of an unladen weight not exceeding 2,000 kg
		8802.12	-	Of an unladen weight exceeding 2,000 kg
		8802.20	-	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg
		8802.30	-	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg
		8802.40	-	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg
		8802.60	-	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
114.	88.03		Parts of goods of heading 88.01 or 88.02.	
		8803.10	-	Propellers and rotors and parts thereof
		8803.20	-	Under-carriages and parts thereof
		8803.30	-	Other parts of aeroplanes or helicopters
		8803.90	-	Other

115,	88.04	8804.00	Parachutes (including dirigible parachutes and paragliders) and rotocutes; parts thereof and accessories thereto.	
116.	88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	
		8805.10	-	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof
			-	Ground flying trainers and parts thereof :
		8805.21	-	Air combat simulators and parts thereof
		8805.29	-	Other
117.	93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.	
			-	<i>Artillery weapons (for example, guns, howitzers and mortars) :-</i>
		9301.11	-	Self-propelled
		9301.19	-	Other
		9301.20	-	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors
		9301.90	-	Other
118.	93.02	9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	
119.	93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	
		9303.10	-	Muzzle-loading firearms
		9303.20	-	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles
		9303.30	-	Other sporting, hunting or target-shooting rifles
		9303.90	-	Other
120.	93.04	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	
121.	93.05		Parts and accessories of articles of headings 93.01 to 93.04.	

		9305.10	-	Of revolvers or pistols
			-	Of shotguns or rifles of heading 93.03 :
		9305.21	-	Shotgun barrels
		9305.29	-	Other
			-	Other :
		9305.91	-	Of military weapons of heading 93.01
		9305.99	-	Other
122.	93.06			Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.
			-	<i>Shotgun cartridges and parts thereof; air gun pellets :-</i>
		9306.21	-	Cartridges
		9306.29	-	Other
		9306.30	-	Other cartridges and parts thereof
		9306.90	-	Other
123.	93.07	9307.00		Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.
124.	94.01			Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof (+).
		9401.10	-	Seats of a kind used for aircraft
		9401.10.10	-	Used
		9401.20	-	Seats of a kind used for motor vehicles
		9401.20.10	-	Used
		9401.30	-	Swivel seats with variable height adjustment
		9401.30.10	-	Used
		9401.40	-	Seats other than garden seats or camping equipment, convertible into beds
		9401.40.10	-	Used
			-	Seats of cane, osier, bamboo or similar materials :
		9401.51	-	Of bamboo or rattan
		9401.51.10	-	Used
		9401.59	-	Other
		9401.59.10	-	Used
			-	Other seats, with wooden frames :
		9401.61	-	Upholstered

		9401.61.10	-	Used
		9401.69	-	Other
		9401.69.10	-	Used
			-	Other seats, with metal frames :
		9401.71	-	Upholstered
		9401.71.10	-	Used
		9401.79	-	Other
		9401.79.10	-	Used
		9401.80	-	Other seats
		9401.80.10	-	Used
		9401.90	-	Parts
		9401.90.10	-	Used
125.	94.03			Other furniture and parts thereof.
		9403.10	-	Metal furniture of a kind used in offices
		9403.10.10	-	Used
		9403.20	-	Other metal furniture
		9403.20.10	-	Used
		9403.30	-	Wooden furniture of a kind used in offices
		9403.30.10	-	Used
		9403.40	-	Wooden furniture of a kind used in the kitchen
		9403.40.10	-	Used
		9403.50	-	Wooden furniture of a kind used in the bedroom
		9403.50.10	-	Used
		9403.60	-	Other wooden furniture
		9403.60.10	-	Used
		9403.70	-	Furniture of plastics
		9403.70.10	-	Used
			-	Furniture of other materials, including cane, osier, bamboo or similar materials :
		9403.81	-	Of bamboo or rattan
		9403.81.10	-	Used
		9403.89	-	Other
		9403.89.10	-	Used
		9403.90	-	Parts
		9403.90.10	-	Used
126.	94.04			Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.

		9404.10	-	Mattress supports
		9404.10.10	-	Used
			-	Mattresses :
		9404.21	-	Of cellular rubber or plastics, whether or not covered
		9404.21.10	-	Used
		9404.29	-	Of other materials
		9404.29.30	-	Used
		9404.30	-	Sleeping bags
		9404.30.10	-	Used
		9404.90	-	Other
		9404.90.10	-	Used
127.	95.03	9503.00		Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced size ("scale") models and similar recreational models, working or not; puzzles of all kinds.
		9503.00.20	-	Dolls, remote controlled
		9503.00.40	-	Remote controlled stuffed toys representing animals or non-human creatures
		9503.00.60	-	Remote controlled electric trains, including tracks, signals and other accessories thereof; reduced-size ("scale") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys, put up in sets or outfits; toys and models, incorporating a motor
		9503.00.80	-	Other, remote controlled
128.	95.04			Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.
		9504.30	-	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment :
		9504.30.10	-	Used / reconditioned
		9504.30.90	-	Other
		9504.90	-	Other
		9504.90.10		Games of chance
129.	96.02		-	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin of natural gums or natural resins or of modeling pastes and other moulded or carved articles, not elsewhere specified or included: worked unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin
		9602.00.10	-	Capsules used in the manufacture of pharmaceutical products

SCHEDULE II

PERSONS OR CLASSES OF PERSONS ELIGIBLE TO IMPORT GOODS UNDER THESE REGULATIONS

- (a) an individual, or an individual trading in his own name or under a business name, who shall be a citizen of Sri Lanka;
- (b) a firm, partnership or other entity which shall be registered in Sri Lanka;
- (c) public companies and private companies which are incorporated in Sri Lanka under the Companies Act, No. 7 of 2007;
- (d) non-nationals who hold a valid visa to reside in Sri Lanka.

SCHEDULE III

	Column I Item	Column II H. S. Code
1	Pearls	71.01
2.	Diamonds	71.02
3.	Gems	71.03
4.	Synthetic Gems	71.04
5.	Diamond and other powder	71.05
6.	Silver	71.06
7.	Metal Clad with Silver	71.07
8.	Metal Clad with Gold	71.09
9.	Platinum	71.10
10.	Metal clad with Platinum	71.11
11.	Scrap Precious Metal	71.12
12.	Jewellery Finding	71.13
13	Imitation Jewellery Finding	71.14