



Customs Tariff Act 1995

No. 147, 1995

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This compilation is in 7 volumes

- Volume 1: sections 1–22
Schedule 2
Schedule 3 (Chapters 1–15)
- Volume 2: Schedule 3 (Chapters 16–38)**
- Volume 3: Schedule 3 (Chapters 39–59)
- Volume 4: Schedule 3 (Chapters 60–73)
- Volume 5: Schedule 3 (Chapters 74–97)
- Volume 6: Schedules 4–15
- Volume 7: Endnotes

Each volume has its own contents

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About this compilation

This compilation

This is a compilation of the *Customs Tariff Act 1995* that shows the text of the law as amended and in force on 24 December 2024 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

| | |
|---|----|
| Schedule 3—Classification of goods and general and special rates of duty | 1 |
| Section IV—Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body | 1 |
| Note. | 1 |
| Additional Note. | 1 |
| Chapter 16—Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects | 2 |
| Notes. | 2 |
| Subheading Notes. | 2 |
| Chapter 17—Sugars and sugar confectionery | 6 |
| Note. | 6 |
| Subheading Notes. | 6 |
| Chapter 18—Cocoa and cocoa preparations | 9 |
| Notes. | 9 |
| Chapter 19—Preparations of cereals, flour, starch or milk; pastrycooks' products | 11 |
| Notes. | 11 |
| Additional Note. | 12 |
| Chapter 20—Preparations of vegetables, fruit, nuts or other parts of plants | 15 |
| Notes. | 15 |
| Subheading Notes. | 16 |
| Additional Notes. | 17 |
| Chapter 21—Miscellaneous edible preparations | 23 |
| Notes. | 23 |
| Additional Notes. | 24 |

| | |
|--|-----|
| Chapter 22—Beverages, spirits and vinegar | 27 |
| Notes. | 27 |
| Subheading Note. | 27 |
| Additional Notes. | 28 |
| Chapter 23—Residues and waste from the food industries; prepared animal fodder | 71 |
| Note. | 71 |
| Subheading Note. | 71 |
| Chapter 24—Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body | 74 |
| Notes. | 74 |
| Subheading Note. | 74 |
| Additional Notes. | 74 |
| Section V—Mineral products | 81 |
| Chapter 25—Salt; sulphur; earths and stone; plastering materials, lime and cement | 81 |
| Notes. | 81 |
| Chapter 26—Ores, slag and ash | 90 |
| Notes. | 90 |
| Subheading Notes. | 91 |
| Chapter 27—Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | 95 |
| Notes. | 95 |
| Subheading Notes. | 96 |
| Additional Notes. | 96 |
| Section VI—Products of the chemical or allied industries | 114 |
| Notes. | 114 |
| Chapter 28—Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes | 115 |
| Notes. | 115 |
| Subheading Note. | 118 |

| | |
|---|-----|
| Additional Note. | 118 |
| Sub-Chapter I—Chemical elements | 119 |
| Sub-Chapter II—Inorganic acids and inorganic oxygen compounds of non-metals | 120 |
| Sub-Chapter III—Halogen or sulphur compounds of non-metals | 122 |
| Sub-Chapter IV—Inorganic bases and oxides, hydroxides and peroxides of metal | 122 |
| Sub-Chapter V—Salts and peroxy salts, of inorganic acids and metals | 124 |
| Sub-Chapter VI—Miscellaneous | 129 |
| Chapter 29—Organic chemicals | 134 |
| Notes. | 134 |
| Subheading Notes. | 137 |
| Additional Note. | 138 |
| Sub-Chapter I—Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives | 138 |
| Sub-Chapter II—Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | 142 |
| Sub-Chapter III—Phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives | 144 |
| Sub-Chapter IV—Ethers, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides, epoxides with a three-membered ring, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives | 145 |
| Sub-Chapter V—Aldehyde-function compounds | 147 |
| Sub-Chapter VI—Ketone-function compounds and quinone-function compounds | 147 |
| Sub-Chapter VII—Carboxylic acids and their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives | 148 |
| Sub-Chapter VIII—Esters of inorganic acids of non-metals and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives | 152 |

| | |
|---|-----|
| Sub-Chapter IX—Nitrogen-function compounds | 153 |
| Sub-Chapter X—Organo-inorganic compounds, heterocyclic compounds, nucleic acids and their salts, and sulphonamides | 157 |
| Sub-Chapter XI—Provitamins, vitamins and hormones | 162 |
| Sub-Chapter XII—Glycosides and alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives | 163 |
| Sub-Chapter XIII—Other organic compounds | 165 |
| Chapter 30—Pharmaceutical products | 166 |
| Notes. | 166 |
| Subheading Notes. | 168 |
| Additional Notes. | 169 |
| Chapter 31—Fertilisers | 175 |
| Notes. | 175 |
| Chapter 32—Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks | 179 |
| Notes. | 179 |
| Chapter 33—Essential oils and resinoids; perfumery, cosmetic or toilet preparations | 186 |
| Notes. | 186 |
| Chapter 34—Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster | 190 |
| Notes. | 190 |
| Chapter 35—Albuminoidal substances; modified starches; glues; enzymes | 196 |
| Notes. | 196 |
| Chapter 36—Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | 199 |
| Notes. | 199 |

| | |
|---|-----|
| Chapter 37—Photographic or cinematographic goods | 201 |
| Notes. | 201 |
| Chapter 38—Miscellaneous chemical products | 205 |
| Notes. | 205 |
| Subheading Notes. | 207 |
| Additional Note. | 209 |

Classification of goods and general and special rates of duty **Schedule 3**
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
substitutes; products, whether or not containing nicotine, intended for inhalation without
combustion; other nicotine containing products intended for the intake of nicotine into
the human body **Section IV**

Schedule 3—Classification of goods and general and special rates of duty

Section IV—Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Note.

- 1.- In this Section, “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Additional Note.

- 1.- Goods that are excluded from headings 3003 and 3004 by Additional Note 2 or 3 to Chapter 30 must be classified under heading 2106 unless classifiable under another heading.

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 16 Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects

Chapter 16—Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects

Notes.

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in 0504.00.00.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of 1902 or to the preparations of 2103 or 2104.

Subheading Notes.

- 1.- For the purposes of 1602.10.00, “homogenised preparations” means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. That subheading takes precedence over all other subheadings of 1602.

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or
 of insects **Chapter 16**

2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

| | | |
|------------|---|-----------------------------------|
| 1601.00.00 | SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL, BLOOD OR INSECTS; FOOD PREPARATIONS BASED ON THESE PRODUCTS | 5% DCS:4% DCT:5% |
| 1602 | OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL, BLOOD OR INSECTS: | |
| 1602.10.00 | -Homogenised preparations | 5% DCS:4% CA:Free DCT:5% |
| 1602.20.00 | -Of liver of any animal | 5% DCS:4% CA:Free DCT:5% |
| 1602.3 | -Of poultry of 0105: | |
| 1602.31.00 | --Of turkeys | Free |
| 1602.32.00 | --Of fowls of the species <i>Gallus domesticus</i> | Free |
| 1602.39.00 | --Other | Free |
| 1602.4 | -Of swine: | |
| 1602.41.00 | --Hams and cuts thereof | 5% DCS:4% CA:Free DCT:5% |
| 1602.42.00 | --Shoulders and cuts thereof | 5% DCS:4% CA:Free DCT:5% |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 16 Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects

| | | |
|------------|---|-----------------------------------|
| 1602.49.00 | --Other, including mixtures | 5% DCS:4% CA:Free DCT:5% |
| 1602.50.00 | -Of bovine animals | 5% DCS:4% CA:Free DCT:5% |
| 1602.90.00 | -Other, including preparations of blood of any animal | Free |
| 1603.00.00 | EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES | Free |
| 1604 | PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS: | |
| 1604.1 | -Fish, whole or in pieces, but not minced: | |
| 1604.11.00 | --Salmon | Free |
| 1604.12.00 | --Herrings | Free |
| 1604.13.00 | --Sardines, sardinella and brisling or sprats | Free |
| 1604.14.00 | --Tunas, skipjack tuna and bonito (<i>Sarda spp.</i>) | 5% |
| 1604.15.00 | --Mackerel | Free |
| 1604.16.00 | --Anchovies | Free |
| 1604.17.00 | --Eels | Free |
| 1604.18.00 | --Shark fins | Free |
| 1604.19.00 | --Other | Free |
| 1604.20.00 | -Other prepared or preserved fish | Free |
| 1604.3 | -Caviar and caviar substitutes: | |
| 1604.31.00 | --Caviar | Free |
| 1604.32.00 | --Caviar substitutes | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or
 of insects **Chapter 16**

| | | |
|------------|--|------|
| 1605 | CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED: | |
| 1605.10.00 | -Crab | Free |
| 1605.2 | -Shrimps and prawns: | |
| 1605.21.00 | --Not in airtight container | Free |
| 1605.29.00 | --Other | Free |
| 1605.30.00 | -Lobster | Free |
| 1605.40.00 | -Other crustaceans | Free |
| 1605.5 | -Molluscs: | |
| 1605.51.00 | --Oysters | Free |
| 1605.52.00 | --Scallops, including queen scallops | Free |
| 1605.53.00 | --Mussels | Free |
| 1605.54.00 | --Cuttle fish and squid | Free |
| 1605.55.00 | --Octopus | Free |
| 1605.56.00 | --Clams, cockles and arkshells | Free |
| 1605.57.00 | --Abalone | Free |
| 1605.58.00 | --Snails, other than sea snails | Free |
| 1605.59.00 | --Other | Free |
| 1605.6 | -Other aquatic invertebrates: | |
| 1605.61.00 | --Sea cucumbers | Free |
| 1605.62.00 | --Sea urchins | Free |
| 1605.63.00 | --Jellyfish | Free |
| 1605.69.00 | --Other | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 17 Sugars and sugar confectionery

Chapter 17—Sugars and sugar confectionery

Note.

- 1.- This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (1806);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of 2940.00.00; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Notes.

- 1.- For the purposes of 1701.12.00, 1701.13.00 and 1701.14.00, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.55.
- 2.- 1701.13.00 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

| | | |
|------------|---|------|
| 1701 | CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM: | |
| 1701.1 | -Raw sugar not containing added flavouring or colouring matter: | |
| 1701.12.00 | --Beet sugar | Free |
| 1701.13.00 | --Cane sugar specified in Subheading Note 2 to this Chapter | Free |
| 1701.14.00 | --Other cane sugar | Free |
| 1701.9 | -Other: | |
| 1701.91.00 | --Containing added flavouring or colouring matter | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Sugars and sugar confectionery **Chapter 17**

| | | |
|------------|--|------------------------|
| 1701.99.00 | --Other | Free |
| 1702 | OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL: | |
| 1702.1 | -Lactose and lactose syrup: | |
| 1702.11.00 | --Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | Free |
| 1702.19.00 | --Other | Free |
| 1702.20.00 | -Maple sugar and maple syrup | Free |
| 1702.30.00 | -Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose | 4% |
| 1702.40.00 | -Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | 4% DCS:Free |
| 1702.50.00 | -Chemically pure fructose | Free |
| 1702.60.00 | -Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | 5% DCS:4% DCT:5% |
| 1702.90 | -Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: | |
| 1702.90.10 | ---Goods, as follows: | Free |
| | (a) liquid sugars and invert sugars derived from sugar cane or sugar beet; | |
| | (b) golden syrup | |
| 1702.90.90 | ---Other | 5% DCS:4% DCT:5% |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 17 Sugars and sugar confectionery

| | | |
|------------|--|------|
| 1703 | MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR: | |
| 1703.10.00 | -Cane molasses | Free |
| 1703.90.00 | -Other | Free |
| 1704 | SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA: | |
| 1704.10.00 | -Chewing gum, whether or not sugar-coated | 5% |
| 1704.90.00 | -Other | 5% |

Chapter 18—Cocoa and cocoa preparations

Notes.

- 1.- This Chapter does not cover:
 - (a) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (b) Preparations of 0403, 1901, 1902, 1904, 1905, 2105.00.00, 2202, 2208, 3003 or 3004.
- 2.- 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

| | | |
|------------|---|------|
| 1801.00.00 | COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED | Free |
| 1802.00.00 | COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE | Free |
| 1803 | COCOA PASTE, WHETHER OR NOT DEFATTED: | |
| 1803.10.00 | -Not defatted | Free |
| 1803.20.00 | -Wholly or partly defatted | Free |
| 1804.00.00 | COCOA BUTTER, FAT AND OIL | Free |
| 1805.00.00 | COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | Free |
| 1806 | CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA: | |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 18 Cocoa and cocoa preparations

| | | |
|------------|--|----|
| 1806.10.00 | -Cocoa powder, containing added sugar or other sweetening matter | 5% |
| 1806.20.00 | -Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg | 5% |
| 1806.3 | -Other, in blocks, slabs or bars: | |
| 1806.31.00 | --Filled | 5% |
| 1806.32.00 | --Not filled | 5% |
| 1806.90.00 | -Other | 5% |

Classification of goods and general and special rates of duty **Schedule 3**
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
substitutes; products, whether or not containing nicotine, intended for inhalation without
combustion; other nicotine containing products intended for the intake of nicotine into
the human body **Section IV**
Preparations of cereals, flour, starch or milk; pastrycooks' products **Chapter 19**

Chapter 19—Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

- 1.- This Chapter does not cover:
 - (a) Except in the case of stuffed products of 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (2309); or
 - (c) Medicaments or other products of Chapter 30.
- 2.- For the purposes of 1901:
 - (a) "Groats" means cereal groats of Chapter 11;
 - (b) "Flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (0712), of potatoes (1105) or of dried leguminous vegetables (1106).
- 3.- 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of 1806 (1806).
- 4.- For the purposes of 1904, "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products

Additional Note.

- 1.- For the purposes of 1902, "pasta" includes kneaded noodle dough formed into sheets or other specific shapes (for example, rice noodles, wonton skins, Udon noodles and buckwheat noodles), whether or not cooked or stuffed or otherwise prepared.

| | | |
|------------|--|------------------------|
| 1901 | MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED: | |
| 1901.10.00 | -Preparations suitable for infants or young children, put up for retail sale | Free |
| 1901.20.00 | -Mixes and doughs for the preparation of bakers' wares of 1905 | 5% DCS:4% DCT:5% |
| 1901.90.00 | -Other | 5% DCS:4% DCT:5% |
| 1902 | PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED: | |
| 1902.1 | -Uncooked pasta, not stuffed or otherwise prepared: | |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Preparations of cereals, flour, starch or milk; pastrycooks' products **Chapter 19**

| | | |
|------------|--|------------------------|
| 1902.11.00 | --Containing eggs | 5% DCS:4% DCT:5% |
| 1902.19.00 | --Other | 5% DCS:4% DCT:5% |
| 1902.20.00 | -Stuffed pasta, whether or not cooked or otherwise prepared | 5% DCS:4% DCT:5% |
| 1902.30.00 | -Other pasta | 5% DCS:4% DCT:5% |
| 1902.40.00 | -Couscous | Free |
| 1903.00.00 | TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS | Free |
| 1904 | PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED: | |
| 1904.10.00 | -Prepared foods obtained by the swelling or roasting of cereals or cereal products | 5% DCS:4% DCT:5% |
| 1904.20 | -Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals: | |
| 1904.20.10 | ---"Muesli" type preparations | 5% |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products

| | | |
|------------|--|------------------------|
| 1904.20.90 | ---Other | 5% DCS:4% DCT:5% |
| 1904.30.00 | -Bulgur wheat | Free |
| 1904.90.00 | -Other | 4% DCS:Free |
| 1905 | BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS: | |
| 1905.10.00 | -Crispbread | Free |
| 1905.20.00 | -Gingerbread and the like | 5% DCS:Free |
| 1905.3 | -Sweet biscuits; waffles and wafers: | |
| 1905.31.00 | --Sweet biscuits | 5% DCS:Free |
| 1905.32.00 | --Waffles and wafers | 5% DCS:Free |
| 1905.40.00 | -Rusks, toasted bread and similar toasted products | 5% DCS:Free |
| 1905.90.00 | -Other | 5% DCS:Free |

Classification of goods and general and special rates of duty **Schedule 3**
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
substitutes; products, whether or not containing nicotine, intended for inhalation without
combustion; other nicotine containing products intended for the intake of nicotine into
the human body **Section IV**
Preparations of vegetables, fruit, nuts or other parts of plants **Chapter 20**

Chapter 20—Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

- 1.- This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Vegetable fats and oils (Chapter 15);
 - (c) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (d) Bakers' wares and other products of 1905; or
 - (e) Homogenised composite food preparations of 2104.
- 2.- 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (1704) or chocolate confectionery (1806).
- 3.- 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
- 4.- Tomato juice the dry weight content of which is 7% or more is to be classified in 2002.
- 5.- For the purposes of 2007, "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants

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- 6.- For the purposes of 2009, “juices, unfermented and not containing added spirit” means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes.

- 1.- For the purposes of 2005.10.00, “homogenised vegetables” means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. 2005.10.00 takes precedence over all other subheadings of 2005.
- 2.- For the purposes of 2007.10.00, “homogenised preparations” means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. 2007.10.00 takes precedence over all other subheadings of 2007.
- 3.- For the purposes of 2009.12.00, 2009.21.00, 2009.31, 2009.41.00, 2009.61.00 and 2009.71.00, “Brix value” means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Preparations of vegetables, fruit, nuts or other parts of plants **Chapter 20**

Additional Notes.

- 1.- For the purposes of 2009, “TSS” means total soluble solids as determined by the International Federation of Fruit Juice Producers analysis method No. 8B, 1968.
- 2.- For the purposes of 2009 and 2009.1, “juice” shall be taken to include products of oranges, regardless of method of derivation.

| | | |
|------------|--|-------------|
| 2001 | VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID: | |
| 2001.10.00 | -Cucumbers and gherkins | 5% CA:2% |
| 2001.90 | -Other: | |
| 2001.90.10 | ---Onions | 5% CA:2% |
| 2001.90.90 | ---Other | 5% |
| 2002 | TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID: | |
| 2002.10.00 | -Tomatoes, whole or in pieces | 5% |
| 2002.90.00 | -Other | 5% |
| 2003 | MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID: | |
| 2003.10.00 | -Mushrooms of the genus <i>Agaricus</i> | 5% |
| 2003.90 | -Other: | |
| 2003.90.10 | ---Truffles | Free |
| 2003.90.90 | ---Other | 5% |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants

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|------------|---|------------------------|
| 2004 | OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF 2006: | |
| 2004.10.00 | -Potatoes | 5% DCS:4% DCT:5% |
| 2004.90.00 | -Other vegetables and mixtures of vegetables | 5% DCS:4% DCT:5% |
| 2005 | OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF 2006: | |
| 2005.10.00 | -Homogenised vegetables | 5% CA:2% |
| 2005.20.00 | -Potatoes | Free |
| 2005.40.00 | -Peas (<i>Pisum sativum</i>) | 5% CA:2% |
| 2005.5 | -Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): | |
| 2005.51.00 | --Beans, shelled | Free |
| 2005.59.00 | --Other | 5% |
| 2005.60.00 | -Asparagus | Free |
| 2005.70.00 | -Olives | 5% |
| 2005.80.00 | -Sweet corn (<i>Zea mays var. saccharata</i>) | 5% |
| 2005.9 | -Other vegetables and mixtures of vegetables: | |
| 2005.91.00 | --Bamboo shoots | 5% CA:2% |
| 2005.99.00 | --Other | 5% CA:2% |
| 2006 | VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED): | |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Preparations of vegetables, fruit, nuts or other parts of plants **Chapter 20**

| | | |
|------------|---|----------------|
| 2006.00.10 | ---Vegetables, as follows: | Free |
| | (a) beans; | |
| | (b) olives; | |
| | (c) sweet corn | |
| 2006.00.20 | ---Vegetables, as follows: | Free |
| | (a) peas (<i>Pisum sativum</i>); | |
| | (b) asparagus | |
| 2006.00.3 | ---Vegetables, NSA, and mixtures of vegetables: | |
| 2006.00.31 | ----Frozen | Free |
| 2006.00.39 | ----Other | 5% CA:2% |
| 2006.00.90 | ---Other | 5% |
| 2007 | JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER: | |
| 2007.10.00 | -Homogenised preparations | 5% |
| 2007.9 | -Other: | |
| 2007.91.00 | --Citrus fruit | 5% |
| 2007.99.00 | --Other | 5% |
| 2008 | FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED: | |
| 2008.1 | -Nuts, ground-nuts and other seeds, whether or not mixed together: | |
| 2008.11.00 | --Ground-nuts | 5% DCS:Free |
| 2008.19.00 | --Other, including mixtures | 5% |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants

| | | |
|------------|--|------------------------------------|
| 2008.20.00 | -Pineapples | 5% |
| 2008.30.00 | -Citrus fruit | Free |
| 2008.40.00 | -Pears | 5% |
| 2008.50.00 | -Apricots | 5% |
| 2008.60.00 | -Cherries | 5% CA:2% |
| 2008.70.00 | -Peaches, including nectarines | 5% |
| 2008.80.00 | -Strawberries | 5% CA:Free |
| 2008.9 | -Other, including mixtures other than those of 2008.19.00: | |
| 2008.91.00 | --Palm hearts | Free |
| 2008.93.00 | --Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>) | 5% DCS:Free CA:Free |
| 2008.97.00 | --Mixtures | Free |
| 2008.99.00 | --Other | 5% DCS:Free CA:Free |
| 2009 | FRUIT OR NUT JUICES (INCLUDING GRAPE MUST AND COCONUT WATER) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER: | |
| 2009.1 | -Orange juice: | |
| 2009.11.00 | --Frozen | 5% |
| 2009.12.00 | --Not frozen, of a Brix value not exceeding 20 | 5% |
| 2009.19.00 | --Other | 5% |
| 2009.2 | -Grapefruit juice; pomelo juice: | |
| 2009.21.00 | --Of a Brix value not exceeding 20 | 5%, or, if lower, \$0.45/kg TSS |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Preparations of vegetables, fruit, nuts or other parts of plants **Chapter 20**

| | | |
|------------|--|------------------------------------|
| 2009.29.00 | --Other | 5%, or, if lower, \$0.45/kg TSS |
| 2009.3 | -Juice of any other single citrus fruit: | |
| 2009.31 | --Of a Brix value not exceeding 20: | |
| 2009.31.10 | ---Lime juice, unsweetened | Free |
| 2009.31.20 | ---Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids | 5% |
| 2009.31.90 | ---Other | 5%, or, if lower, \$0.45/kg TSS |
| 2009.39 | --Other: | |
| 2009.39.10 | ---Lime juice, unsweetened | Free |
| 2009.39.20 | ---Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids | 5% |
| 2009.39.90 | ---Other | 5%, or, if lower, \$0.45/kg TSS |
| 2009.4 | -Pineapple juice: | |
| 2009.41.00 | --Of a Brix value not exceeding 20 | 5% |
| 2009.49.00 | --Other | 5% |
| 2009.50.00 | -Tomato juice | 5% |
| 2009.6 | -Grape juice (including grape must): | |
| 2009.61.00 | --Of a Brix value not exceeding 30 | 5% |
| 2009.69.00 | --Other | 5% |
| 2009.7 | -Apple juice: | |
| 2009.71.00 | --Of a Brix value not exceeding 20 | 5% |
| 2009.79.00 | --Other | 5% |
| 2009.8 | -Juice of any other single fruit, nut or vegetable: | |
| 2009.81.00 | --Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice | 5% |
| 2009.89.00 | --Other | 5% |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants

2009.90.00 -Mixtures of juices

5%

Chapter 21—Miscellaneous edible preparations

Notes.

- 1.- This Chapter does not cover:
 - (a) Mixed vegetables of 0712;
 - (b) Roasted coffee substitutes containing coffee in any proportion (0901);
 - (c) Flavoured tea of 0902;
 - (d) Spices or other products of 0904 to 0910;
 - (e) Food preparations, other than the products described in 2103 or 2104, containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Products of 2404;
 - (g) Yeast put up as a medicament or other products of 3003 or 3004; or
 - (h) Prepared enzymes of 3507.
- 2.- Extracts of the substitutes referred to in Note 1(b) above are to be classified in 2101.
- 3.- For the purposes of 2104, “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 21 Miscellaneous edible preparations

Additional Notes.

- 1.- Heading 2103 includes salsas.
- 2.- For the purposes of 2106.90.15 and 2106.90.95, “formulated supplementary food” has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.
- 3.- For the purposes of 2106.90.16 and 2106.90.96, “formulated supplementary sports food” has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.

| | | |
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| 2101 | EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF: | |
| 2101.1 | -Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: | |
| 2101.11.00 | --Extracts, essences and concentrates | Free |
| 2101.12.00 | --Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | Free |
| 2101.20.00 | -Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate | Free |
| 2101.30.00 | -Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Miscellaneous edible preparations **Chapter 21**

| | | |
|------------|--|---------------------------|
| 2102 | YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF 3002); PREPARED BAKING POWDERS: | |
| 2102.10.00 | -Active yeasts | Free |
| 2102.20.00 | -Inactive yeasts; other single-cell micro-organisms, dead | Free |
| 2102.30.00 | -Prepared baking powders | Free |
| 2103 | SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD: | |
| 2103.10.00 | -Soya sauce | Free |
| 2103.20.00 | -Tomato ketchup and other tomato sauces | Free |
| 2103.30.00 | -Mustard flour and meal and prepared mustard | Free |
| 2103.90.00 | -Other | Free |
| 2104 | SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS: | |
| 2104.10.00 | -Soups and broths and preparations therefor | 4% DCS:Free |
| 2104.20.00 | -Homogenised composite food preparations | 4% DCS:Free CA:Free |
| 2105.00.00 | ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA | 4% DCS:Free |
| 2106 | FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED: | |
| 2106.10 | -Protein concentrates and textured protein substances: | |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 21 Miscellaneous edible preparations

| | | |
|------------|---|------------------------|
| 2106.10.10 | ---Protein concentrates | Free |
| 2106.10.20 | ---Textured protein substances | 5% DCS:4% DCT:5% |
| 2106.90 | -Other: | |
| 2106.90.1 | ---Goods, as follows: | |
| | (a) compound alcoholic preparations of a kind used for the manufacture of beverages; | |
| | (b) food preparations of flour or meal; | |
| | (c) hydrolysed protein: | |
| 2106.90.15 | ----Formulated supplementary food, as defined in Additional Note 2 to this Chapter | Free |
| 2106.90.16 | ----Formulated supplementary sports food, as defined in Additional Note 3 to this Chapter | 5% DCS:4% DCT:5% |
| 2106.90.19 | ----Other | 5% DCS:4% DCT:5% |
| 2106.90.9 | ---Other: | |
| 2106.90.95 | ----Formulated supplementary food, as defined in Additional Note 2 to this Chapter | 4% DCS:Free |
| 2106.90.96 | ----Formulated supplementary sports food, as defined in Additional Note 3 to this Chapter | 4% DCS:Free |
| 2106.90.99 | ----Other | 4% DCS:Free |

Chapter 22—Beverages, spirits and vinegar

Notes.

- 1.- This Chapter does not cover:
 - (a) Products of this Chapter (other than those of 2209.00.00) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally 2103);
 - (b) Sea water (2501.00.00);
 - (c) Distilled or conductivity water or water of similar purity (2853);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (2915);
 - (e) Medicaments of 3003 or 3004; or
 - (f) Perfumery or toilet preparations (Chapter 33).
- 2.- For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20 °C.
- 3.- For the purposes of 2202, “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in 2203 to 2206 or 2208 as appropriate.

Subheading Note.

- 1.- For the purposes of 2204.10, “sparkling wine” means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 300 kPa.

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

Additional Notes.

- 1.- For the purposes of this Chapter except for 2207, a reference to “alcoholic strength by volume” is a reference to the strength by volume of ethyl alcohol.
- 2.- For the purposes of this Chapter and of Chapters 20 and 21, specific gravity calculations for determining the volume of alcohol, or the alcoholic strength by volume, shall be made on the basis that, at a temperature of 20 °C and in vacuum, the specific gravity of ethyl alcohol is 0.79067.
- 3.- For the purposes of this Chapter, except 2208.20, “grape wine” is a beverage that:
 - (a) has an alcoholic strength by volume exceeding 1.15% vol but not exceeding 22% vol; and
 - (b) is the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes.A beverage does not cease to be the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes merely because grape spirit, brandy, or both grape spirit and brandy, have been added to it.
- 4.- For the purposes of this Chapter, “grape wine product” is a grape wine-based beverage that:
 - (a) has not had added to it, at any time, the flavour of any alcoholic beverage (other than wine) (whether the flavour is natural or artificial); and
 - (b) if the beverage has had added to it ethyl alcohol used in preparing vegetable extracts, as mentioned in subparagraph (b)(ii) of Additional Note 4B—complies with the following requirements:
 - (i) the ethyl alcohol must only be used to extract flavours from vegetable matter;
 - (ii) the ethyl alcohol must be essential to the extraction process;

(iii) the ethyl alcohol must not add more than one percentage point to the alcoholic strength by volume of the beverage.

4A.- For the purposes of paragraph (a) of Additional Note 4, “wine” means:

- (a) grape wine, as defined in Additional Note 3; or
- (b) cider or perry, as defined in Additional Note 5; or
- (c) fruit or vegetable wine, as defined in Additional Note 6; or
- (d) mead, as defined in Additional Note 7; or
- (e) sake, as defined in Additional Note 8.

4B.- For the purposes of this Chapter, “grape wine-based beverage” is a beverage that:

- (a) is not grape wine, but contains at least 700 ml of grape wine per litre; and
- (b) has not had added to it, at any time, any ethyl alcohol from any other source, except:
 - (i) grape spirit; or
 - (ii) alcohol used in preparing vegetable extracts (including spices, herbs and grasses); and
- (c) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol.

5.- For the purposes of 2206.00.30, “cider or perry” is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
- (b) is the product of the complete or partial fermentation of the juice or must of apples or pears; and
- (c) has not had added to it, at any time, any ethyl alcohol from any other source; and
- (d) has not had added to it, at any time, any liquor or substance (other than water or the juice or must of apples or pears) that gives colour or flavour.

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

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- 6.- For the purposes of 2206.00.30 and 2206.00.4, “fruit or vegetable wine” is a beverage that:
- (a) is the product of the complete or partial fermentation of the juice or must of fruit or vegetables, or products derived solely from fruit or vegetables; and
 - (b) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol; and
 - (c) has not had added to it, at any time, any ethyl alcohol from any other source, except ethyl alcohol from grape spirit or neutral spirit may be added, but only if the resulting beverage has an alcoholic content by volume of at least 15% vol and not exceeding 22% vol; and
 - (d) has not had added to it, at any time, any liquor or substance that gives colour or flavour.
- 7.- For the purposes of 2206.00.30 and 2206.00.4, “mead” is a beverage that:
- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
 - (b) is the product of the complete or partial fermentation of honey; and
 - (c) has not had added to it, at any time, any ethyl alcohol from any other source, except ethyl alcohol from grape spirit or neutral spirit may be added, but only if the resulting beverage has an alcoholic content by volume of at least 15% vol and not exceeding 22% vol; and
 - (d) has not had added to it, at any time, any liquor or substance (other than honey) that gives colour or flavour, except as follows:
 - (i) herbs or spices added during or after the production;
 - (ii) caramel added after the fermentation process is complete;
 - (iii) fruit, or product derived entirely from fruit, used as set out in Additional Note 7A.
-

- 7A.- For the purposes of subparagraph (d)(iii) of Additional Note 7, fruit, or product derived entirely from fruit, may be used in the production of mead only if:
- (a) the fruit or product has not been fermented; and
 - (b) the fruit or product is added before the fermentation process is complete; and
 - (c) after the addition of the fruit or product, and before fermentation, the beverage will contain not less than 14% by volume of honey; and
 - (d) after the addition of the fruit or product, and before fermentation, the fruit or product will constitute not more than 30% by volume of the beverage; and
 - (e) after the addition of the fruit or product and after fermentation, the beverage will have an ethyl alcohol content by volume of not less than 8%, and not greater than 22%.
- 7B.- For the purposes of Additional Note 7A, if:
- (a) a product derived from fruit is added; and
 - (b) the product contains concentrated fruit juice or concentrated fruit pulp;
- the proportion of fruit or product in the beverage is to be worked out by assuming that the concentrated fruit juice or concentrated fruit pulp has been diluted according to the recommendations of its manufacturer.
- 8.- For the purposes of 2206.00.30, “sake” is a beverage that:
- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
 - (b) is the product of the complete or partial fermentation of rice; and
 - (c) has not had added to it, at any time, any ethyl alcohol from any other source; and
 - (d) has not had added to it, at any time, any liquor or substance that gives colour or flavour.
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Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

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- 9.- For the purposes of 2203.00.6, 2203.00.7, 2206.00.7 and 2206.00.8, “beer” is a brewed beverage that:
- (a) is the product of the yeast fermentation of an aqueous extract, being predominantly an aqueous extract of cereals:
 - (i) whether the cereals are malted or unmalted; and
 - (ii) whether or not the aqueous extract contains other sources of carbohydrates; and
 - (b) contains:
 - (i) hops, or extracts of hops, such that the beverage has international bitterness units of not less than 4.0; or
 - (ii) other bitters such that the beverage has a bitterness comparable to that of a beverage mentioned in subparagraph (i); and
 - (c) contains not more than 4.0% by weight of sugars; and
 - (d) has not had added to it, at any time, artificial sweetener; and
 - (e) may have had added to it, at any time, other substances, including flavours, but only if, in the case of substances that contain alcohol (other than spirit distilled from beer), the alcohol did not add more than 0.5% to the total volume of the final beverage; and
 - (f) may have had added to it, at any time, spirit distilled from beer, but only if that spirit did not add more than 0.5% to the total volume of the final beverage.
- 10.- For the purposes of paragraph (c) of Additional Note 9, “sugar” means:
- (a) monosaccharide; or
 - (b) disaccharide.
- 11.- For the purposes of 2207.20.10, denatured ethanol must contain no less than 1% and no more than 1.5% by volume of gasoline (or other petroleum products). Otherwise, classification is in 2710 or 3824 as appropriate.
-

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

12.- For the purposes of 2202.10.50, “formulated caffeinated beverage” has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.

| | | |
|------------|---|------------------------|
| 2201 | WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW: | |
| 2201.10.00 | -Mineral waters and aerated waters | Free |
| 2201.90.00 | -Other | Free |
| 2202 | WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT, NUT OR VEGETABLE JUICES OF 2009: | |
| 2202.10 | -Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: | |
| 2202.10.50 | ---Formulated caffeinated beverages, as defined in Additional Note 12 to this Chapter, containing at least 145 mg/L of caffeine | 5% DCS:4% DCT:5% |
| 2202.10.90 | ---Other | 5% DCS:4% DCT:5% |
| 2202.9 | -Other: | |
| 2202.91.00 | --Non-alcoholic beer | 5% DCS:4% DCT:5% |
| 2202.99.00 | --Other | 5% DCS:4% |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | DCT:5% |
|------------|--|--|
| 2203 | BEER MADE FROM MALT: | |
| 2203.00.20 | ---Having an alcoholic strength by volume not exceeding 1.15% vol | Free |
| 2203.00.6 | ---Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container not exceeding 48 L: | |
| 2203.00.63 | ----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/D C/LDC: \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.64 | ----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol | \$43.27/L of alcohol, |

Classification of goods and general and special rates of duty **Schedule 3**
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
substitutes; products, whether or not containing nicotine, intended for inhalation without
combustion; other nicotine containing products intended for the intake of nicotine into
the human body **Section IV**
Beverages, spirits and vinegar **Chapter 22**

calculated
on that
alcohol
content by
which the
percentage
by volume
of alcohol of
the goods
exceeds 1.15
NZ/PG/FI/D
C/LDC:
\$43.27/L of
alcohol,
calculated
on that
alcohol
content by
which the
percentage
by volume
of alcohol of
the goods
exceeds 1.15

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
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| 2203.00.65 | ----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/D C/LDC: \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.66 | ----Other, having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
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| | | exceeds 1.15 NZ/PG/FI/D C/LDC: \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.67 | ---In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.5% vol | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/D C/LDC: \$35.50/L of alcohol, calculated on that alcohol content by which the percentage |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

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| 2203.00.69 | ----Other | by volume of alcohol of the goods exceeds 1.15 \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/D C/LDC: \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.7 | ---Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container exceeding 48 L: | |
| 2203.00.71 | ----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol | \$5.69/L of alcohol, calculated on that |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
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| | | alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/D C: \$5.69/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 LDC:\$5.86/ L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.72 | ----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol | \$17.33/L of alcohol, calculated |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ:\$17.33/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 PG:\$17.33/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 FI:\$17.33/L of alcohol, calculated on that alcohol

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

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|------------|-----------|--|--|--|
| | | | | content by which the percentage by volume of alcohol of the goods exceeds 1.15 DC:\$17.33/ L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 LDC:\$18.41 /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 \$22.68/L of alcohol, calculated on that alcohol |
| 2203.00.79 | ----Other | | | |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ:\$22.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 PG:\$22.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 FI:\$22.68/L of alcohol, calculated on that alcohol content by which the

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
|------------|--|---|
| | | percentage by volume of alcohol of the goods exceeds 1.15 DC:\$22.68/ L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 LDC:\$24.09 /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.9 | ---Other: | |
| 2203.00.91 | ----Having an alcoholic strength by volume exceeding 1.15% vol, but not exceeding 10% vol | \$69.57/L of alcohol NZ/PG/FI/ DC/LDC: \$69.57/L of alcohol |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

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| 2203.00.99 | ----Other | \$69.57/L of alcohol NZ/PG/FI/ DC/LDC: \$69.57/L of alcohol |
| 2204 | WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF 2009: | |
| 2204.10 | -Sparkling wine: | |
| 2204.10.2 | ---In which the natural effervescence is produced solely by secondary fermentation in the bottle: | |
| 2204.10.21 | ----Having an alcoholic strength by volume not exceeding 1.15% vol | 5% DCS:4% DCT:5% |
| 2204.10.22 | ----Grape wine as defined in Additional Note 3 to this Chapter | 5% DCS:4% DCT:5% |
| 2204.10.23 | ----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol | 5%, and \$66.67/L of alcohol NZ/PG/FI/DC/ LDC: \$66.67/L of alcohol DCS:4%, and \$66.67/L of alcohol DCT:5%, and \$66.67/L of alcohol |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
|------------|--|---|
| 2204.10.29 | ----Other | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol DCS:4%, and \$51.58/L of alcohol DCT:5%, and \$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2204.10.8 | ---Other: | |
| 2204.10.81 | ----Having an alcoholic strength by volume not exceeding 1.15% vol | 5% |
| 2204.10.82 | ----Grape wine as defined in Additional Note 3 to this Chapter | 5% |
| 2204.10.83 | ----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol | 5%, and \$66.67/L of alcohol NZ/PG/FI/DC/ LDC: \$66.67/L of alcohol |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
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| 2204.10.89 | ----Other | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2204.2 | -Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | |
| 2204.21 | --In containers holding 2 L or less: | |
| 2204.21.10 | ---Goods, as follows: | 5% |
| | (a) having an alcoholic strength by volume not exceeding 1.15% vol; | |
| | (b) grape must, not potable | |
| 2204.21.20 | ---Grape wine as defined in Additional Note 3 to this Chapter | 5% |
| 2204.21.30 | ---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol | 5%, and \$66.67/L of alcohol NZ/PG/FI/DC/ LDC: \$66.67/L of alcohol |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
|------------|--|---|
| 2204.21.90 | ---Other | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2204.22 | --In containers holding more than 2 L but not more than 10 L: | |
| 2204.22.10 | ---Goods, as follows: | 5% |
| | (a) having an alcoholic strength by volume not exceeding 1.15% vol; | |
| | (b) grape must, not potable | |
| 2204.22.20 | ---Grape wine as defined in Additional Note 3 to this Chapter | 5% |
| 2204.22.30 | ---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol | 5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC: \$81.21/L of alcohol |
| 2204.22.90 | ---Other | 5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC: \$81.21/L of alcohol |
| 2204.29 | --Other: | |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
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| 2204.29.10 | ---Goods, as follows: | 5% |
| | (a) having an alcoholic strength by volume not exceeding 1.15% vol; | |
| | (b) grape must, not potable | |
| 2204.29.20 | ---Grape wine as defined in Additional Note 3 to this Chapter | 5% |
| 2204.29.30 | ---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol | 5%, and \$66.67/L of alcohol NZ/PG/FI/DC/ LDC: \$66.67/L of alcohol |
| 2204.29.90 | ---Other | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2204.30 | -Other grape must: | |
| 2204.30.10 | ---Grape wine as defined in Additional Note 3 to this Chapter | 5% |
| 2204.30.90 | ---Other | 5% |
| 2205 | VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES: | |
| 2205.10 | -In containers holding 2 L or less: | |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
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| 2205.10.10 | ---Having an alcoholic strength by volume not exceeding 1.15% vol | 5% |
| 2205.10.20 | ---Grape wine product as defined in Additional Note 4 to this Chapter | 5% |
| 2205.10.30 | ---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol | 5%, and \$66.67/L of alcohol NZ/PG/FI/DC/ LDC: \$66.67/L of alcohol |
| 2205.10.90 | ---Other | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2205.90 | -Other: | |
| 2205.90.10 | ---Having an alcoholic strength by volume not exceeding 1.15% vol | 5% |
| 2205.90.20 | ---Grape wine product as defined in Additional Note 4 to this Chapter | 5% |
| 2205.90.30 | ---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol | 5%, and \$66.67/L of alcohol NZ/PG/FI/DC/ LDC: \$66.67/L of alcohol |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
|------------|---|---|
| 2205.90.90 | ---Other | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2206 | OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD, SAKÉ); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED: | |
| 2206.00.1 | ---Grape wine-based beverages: (a) that are goods of neither 2205 nor 2206.00.2; and (b) that include a flavour mentioned in paragraph (a) of Additional Note 4 to this Chapter: | |
| 2206.00.13 | ----Having an alcoholic strength by volume not exceeding 10% vol | \$69.57/L of alcohol NZ/PG/FI/DC/ LDC: \$69.57/L of alcohol |
| 2206.00.14 | ----Having an alcoholic strength by volume exceeding 10% vol | \$69.57/L of alcohol NZ/PG/FI/DC/ LDC: |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
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| | | \$69.57/L of alcohol |
| 2206.00.2 | ---Grape wine-based beverages: (a) that are not goods of 2205; and (b) to which subparagraph (b)(ii) of Additional Note 4B to this Chapter applies; and (c) that do not comply with the requirements set out in paragraph (b) of Additional Note 4 to this Chapter: | |
| 2206.00.21 | ----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume not exceeding 10% vol | 5%, and \$69.57/L of alcohol DCS:4%, and \$69.57/L of alcohol DCT:5%, and \$69.57/L of alcohol NZ/PG/FI/DC/LDC: \$69.57/L of alcohol |
| 2206.00.22 | ----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume exceeding 10% vol | 5%, and \$69.57/L of alcohol DCS:4%, and \$69.57/L of alcohol DCT:5%, and \$69.57/L of alcohol NZ/PG/FI/DC/LDC: \$69.57/L of alcohol |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
|------------|---|--|
| 2206.00.23 | ----Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume not exceeding 10% vol | 5%, and \$69.57/L of alcohol DCS:3%, and \$69.57/L of alcohol NZ/PG/FI/DC/ LDC: \$69.57/L of alcohol |
| 2206.00.24 | ----Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume exceeding 10% vol | 5%, and \$69.57/L of alcohol DCS:3%, and \$69.57/L of alcohol NZ/PG/FI/DC/ LDC: \$69.57/L of alcohol |
| 2206.00.30 | ---Beverages, as follows: (a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204, but not containing goods which, if imported separately, would be classified in 2208; (b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205, but not containing goods which, if imported separately, would be classified in 2207 or 2208; (c) cider or perry as defined in Additional Note 5 to this Chapter; (d) fruit or vegetable wine as defined in Additional Note 6 to this Chapter but not containing goods which, if imported | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
|------------|---|------------------------|
| | separately, would be classified in 2207 or 2208; | |
| | (e) mead as defined in Additional Note 7 to this Chapter but not containing goods which, if imported separately, would be classified in 2207 or 2208; | |
| | (f) sake as defined in Additional Note 8 to this Chapter | |
| 2206.00.4 | ---Beverages, containing goods which, if imported separately, would be classified in 2207 or 2208, as follows: | |
| | (a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204; | |
| | (b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205; | |
| | (c) fruit or vegetable wine as defined in Additional Note 6 to this Chapter; | |
| | (d) mead as defined in Additional Note 7 to this Chapter: | |
| 2206.00.41 | ----Containing goods which, if imported separately, would be classified in 2207 | 5% DCS:4% DCT:5% |
| 2206.00.42 | ----Containing goods which, if imported separately, would be classified in 2208 | 5% DCS:3% |
| 2206.00.5 | ---Beverages, NSA, containing goods which, if imported separately, would be classified in 2207: | |
| 2206.00.51 | ----Having an alcoholic strength by volume not exceeding 1.15% vol | 5% DCS:4% DCT:5% |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
|------------|---|--|
| 2206.00.52 | ----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol | 5%, and \$66.67/L of alcohol NZ/PG/FI/DC/LDC: \$66.67/L of alcohol DCS:4%, and \$66.67/L of alcohol DCT:5%, and \$66.67/L of alcohol |
| 2206.00.59 | ----Other | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol DCS:4%, and \$51.58/L of alcohol DCT:5%, and \$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2206.00.6 | ---Beverages, NSA, containing goods which, if imported separately, would be classified in 2208: | |
| 2206.00.61 | ----Having an alcoholic strength by volume not exceeding 1.15% vol | 5% DCS:3% |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
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| 2206.00.62 | ----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol | 5%, and \$66.67/L of alcohol NZ/PG/FI/DC/LDC: \$66.67/L of alcohol DCS:3%, and \$66.67/L of alcohol |
| 2206.00.69 | ----Other | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol DCS:3%, and \$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2206.00.7 | ---Beer, as defined in Additional Note 9 to this Chapter, other than that of 2203, packaged in an individual container not exceeding 48 L, NSA: | |
| 2206.00.71 | ----Having an alcoholic strength by volume not exceeding 1.15% vol | Free |
| 2206.00.72 | ----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol | \$8.66/L of alcohol, calculated on that alcohol content by |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

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|------------|--|--|
| | | which the percentage by volume of alcohol of the goods exceeds 1.15 |
| | | NZ/PG/FI/DC/LDC: \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2206.00.73 | ----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| | | NZ/PG/FI/DC/LDC: \$43.27/L of alcohol, calculated on that alcohol content by |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
|------------|---|--|
| | | which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2206.00.76 | ----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/ LDC: \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2206.00.77 | ----Other, having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
|------------|--|---|
| | | volume of alcohol of the goods exceeds 1.15 |
| | | NZ/PG/FI/DC/LDC: |
| | | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2206.00.78 | ----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.5% vol | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| | | NZ/PG/FI/DC/LDC: |
| | | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
|------------|---|--|
| | | volume of alcohol of the goods exceeds 1.15 |
| 2206.00.79 | ----Other | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC: \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2206.00.8 | ---Beer, as defined in Additional Note 9 to this Chapter, other than that of 2203, packaged in an individual container exceeding 48 L, NSA: | |
| 2206.00.81 | ----Having an alcoholic strength by volume not exceeding 1.15% vol | Free |
| 2206.00.82 | ----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol | \$5.69/L of alcohol, calculated on |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
|------------|--|---|
| | | that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| | | NZ/PG/FI/DC: \$5.69/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| | | LDC:\$5.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2206.00.83 | ----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol | \$17.33/L of alcohol, calculated on that alcohol content by which the |

Classification of goods and general and special rates of duty **Schedule 3**
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
substitutes; products, whether or not containing nicotine, intended for inhalation without
combustion; other nicotine containing products intended for the intake of nicotine into
the human body **Section IV**
Beverages, spirits and vinegar **Chapter 22**

percentage by
volume of
alcohol of the
goods exceeds
1.15
NZ:\$17.33/L
of alcohol,
calculated on
that alcohol
content by
which the
percentage by
volume of
alcohol of the
goods exceeds
1.15
PG:\$17.33/L of
alcohol,
calculated on
that alcohol
content by
which the
percentage by
volume of
alcohol of the
goods exceeds
1.15
FI:\$17.33/L of
alcohol,
calculated on
that alcohol
content by
which the
percentage by
volume of
alcohol of the
goods exceeds
1.15

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
|------------|-----------|---|
| | | DC:\$17.33/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| | | LDC:\$18.41/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2206.00.89 | ----Other | \$22.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ:\$22.68/L of alcohol, calculated on that alcohol |

Classification of goods and general and special rates of duty **Schedule 3**
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
substitutes; products, whether or not containing nicotine, intended for inhalation without
combustion; other nicotine containing products intended for the intake of nicotine into
the human body **Section IV**
Beverages, spirits and vinegar **Chapter 22**

content by
which the
percentage by
volume of
alcohol of the
goods exceeds
1.15
PG:\$22.68/L of
alcohol,
calculated on
that alcohol
content by
which the
percentage by
volume of
alcohol of the
goods exceeds
1.15
FI:\$22.68/L of
alcohol,
calculated on
that alcohol
content by
which the
percentage by
volume of
alcohol of the
goods exceeds
1.15
DC:\$22.68/L
of alcohol,
calculated on
that alcohol
content by
which the
percentage by
volume of
alcohol of the

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
|------------|--|--|
| | | goods exceeds 1.15 LDC:\$24.09/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2206.00.9 | ---Other: | |
| 2206.00.91 | ----Having an alcoholic strength by volume not exceeding 1.15% vol | Free |
| 2206.00.92 | ----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol | \$66.67/L of alcohol NZ/PG/FI/DC/ LDC: \$66.67/L of alcohol |
| 2206.00.99 | ----Other | \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol LDC:\$57.97/L of alcohol |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
|------------|---|--|
| 2207 | UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH: | |
| 2207.10.00 | -Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol DCS:4%, and \$51.58/L of alcohol DCT:5%, and \$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2207.20 | -Ethyl alcohol and other spirits, denatured, of any strength: | |
| 2207.20.10 | ---Ethanol for use as fuel in an internal combustion engine | 5%, and \$0.38143/L NZ/PG/FI/DC: \$0.38143/L DCS:4%, and \$0.38143/L DCT:5%, and \$0.38143/L LDC:\$0.38143/L |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
|------------|--|--|
| 2207.20.90 | ---Other | 5% DCS:4% DCT:5% |
| 2208 | UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES: | |
| 2208.20 | -Spirits obtained by distilling grape wine or grape marc: | |
| 2208.20.10 | ---Brandy made wholly from grape wine | 5%, and \$48.17/L of alcohol NZ:\$48.17/L of alcohol PG:\$48.17/L of alcohol FI:\$48.17/L of alcohol DC:\$48.17/L of alcohol DCS:3%, and \$48.17/L of alcohol LDC:\$54.13/L of alcohol |

Classification of goods and general and special rates of duty **Schedule 3**
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
substitutes; products, whether or not containing nicotine, intended for inhalation without
combustion; other nicotine containing products intended for the intake of nicotine into
the human body **Section IV**
Beverages, spirits and vinegar **Chapter 22**

| | | |
|------------|-----------|--|
| 2208.20.90 | ---Other | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol DCS:3%, and \$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2208.30.00 | -Whiskies | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol DCS:3%, and \$51.58/L of alcohol LDC:\$57.97/L of alcohol |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
|------------|---|--|
| 2208.40.00 | -Rum and other spirits obtained by distilling fermented sugar-cane products | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol DCS:3%, and \$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2208.50.00 | -Gin and Geneva | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol DCS:3%, and \$51.58/L of alcohol LDC:\$57.97/L of alcohol |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Beverages, spirits and vinegar **Chapter 22**

| | | |
|------------|---|--|
| 2208.60.00 | -Vodka | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol DCS:3%, and \$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2208.70.00 | -Liqueurs and cordials | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol DCS:3%, and \$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2208.90 | -Other: | |
| 2208.90.10 | ---Having an alcoholic strength by volume not exceeding 1.15% vol | 5% DCS:3% |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 22 Beverages, spirits and vinegar

| | | |
|------------|---|--|
| 2208.90.20 | ---Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol | 5%, and \$66.67/L of alcohol NZ/PG/FI/DC/L DC: \$66.67/L of alcohol DCS:3%, and \$66.67/L of alcohol |
| 2208.90.90 | ---Other | 5%, and \$51.58/L of alcohol NZ:\$51.58/L of alcohol PG:\$51.58/L of alcohol FI:\$51.58/L of alcohol DC:\$51.58/L of alcohol DCS:3%, and \$51.58/L of alcohol LDC:\$57.97/L of alcohol |
| 2209.00.00 | VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID | Free |

Classification of goods and general and special rates of duty **Schedule 3**
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
substitutes; products, whether or not containing nicotine, intended for inhalation without
combustion; other nicotine containing products intended for the intake of nicotine into
the human body **Section IV**
Residues and waste from the food industries; prepared animal fodder **Chapter 23**

Chapter 23—Residues and waste from the food industries; prepared animal fodder

Note.

- 1.- 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

- 1.- For the purposes of 2306.41.00, “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

| | | |
|------------|--|------|
| 2301 | FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES: | |
| 2301.10.00 | -Flours, meals and pellets, of meat or meat offal; greaves | Free |
| 2301.20.00 | -Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates | Free |
| 2302 | BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS: | |
| 2302.10.00 | -Of maize (corn) | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 23 Residues and waste from the food industries; prepared animal fodder

| | | |
|------------|---|------|
| 2302.30.00 | -Of wheat | Free |
| 2302.40.00 | -Of other cereals | Free |
| 2302.50.00 | -Of leguminous plants | Free |
| 2303 | RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS: | |
| 2303.10.00 | -Residues of starch manufacture and similar residues | Free |
| 2303.20.00 | -Beet-pulp, bagasse and other waste of sugar manufacture | Free |
| 2303.30.00 | -Brewing or distilling dregs and waste | Free |
| 2304.00.00 | OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL | Free |
| 2305.00.00 | OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL | Free |
| 2306 | OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE OR MICROBIAL FATS OR OILS, OTHER THAN THOSE OF 2304.00.00 OR 2305.00.00: | |
| 2306.10.00 | -Of cotton seeds | Free |
| 2306.20.00 | -Of linseed | Free |
| 2306.30.00 | -Of sunflower seeds | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Residues and waste from the food industries; prepared animal fodder **Chapter 23**

| | | |
|------------|--|------|
| 2306.4 | -Of rape or colza seeds: | |
| 2306.41.00 | --Low erucic acid rape or colza seeds | Free |
| 2306.49.00 | --Other | Free |
| 2306.50.00 | -Of coconut or copra | Free |
| 2306.60.00 | -Of palm nuts or kernels | Free |
| 2306.90.00 | -Other | Free |
| | | |
| 2307.00.00 | WINE LEES; ARGOL | Free |
| | | |
| 2308.00.00 | VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED | Free |
| | | |
| 2309 | PREPARATIONS OF A KIND USED IN ANIMAL FEEDING: | |
| 2309.10.00 | -Dog or cat food, put up for retail sale | Free |
| 2309.90.00 | -Other | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 24—Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Notes.

- 1.- This Chapter does not cover medicinal cigarettes (Chapter 30).
- 2.- Any products classifiable in 2404 and any other heading of this Chapter are to be classified in 2404.
- 3.- For the purposes of 2404, “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

Subheading Note.

- 1.- For the purposes of 2403.11.00, “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

Additional Notes.

- 1.- “Bidis”, “beedees”, “beedies”, or the like, which are made of roughly cut tobacco or from tobacco tailings, stalk or refuse and packaged in stick form, are to be classified in 2402.20.
-

Classification of goods and general and special rates of duty **Schedule 3**

Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body **Section IV**

Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body **Chapter 24**

2.- For the purposes of 2404.11.00, any products containing tobacco and nicotine, or tobacco and other substances, are to be classified in 2404.11.00.

3.- Only goods included in the Australian Register of Therapeutic Goods under the *Therapeutic Goods Act 1989* are to be classified in 2404.12.10, 2404.91.10, 2404.92.10 or 2404.99.10.

| | | |
|------------|---|--|
| 2401 | UNMANUFACTURED TOBACCO; TOBACCO REFUSE: | |
| 2401.10.00 | -Tobacco, not stemmed/stripped | Applicable rate (see section 19ACA)/ kg NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg |
| 2401.20.00 | -Tobacco, partly or wholly stemmed/stripped | Applicable rate (see section 19ACA)/ kg of tobacco content NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg of tobacco content |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

| | | |
|------------|---|--|
| 2401.30.00 | -Tobacco refuse | Applicable rate (see section 19ACA)/ kg of tobacco content NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg of tobacco content |
| 2402 | CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES: | |
| 2402.10 | -Cigars, cheroots and cigarillos, containing tobacco: | |
| 2402.10.20 | ---Not exceeding in weight 0.8 grams per stick of tobacco content | \$0.40197/stick NZ/PG/FI/ DC/LDC: \$0.40197/stick |
| 2402.10.80 | ---Other | Applicable rate (see section 19ACA)/ kg of tobacco content NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg of tobacco content |
| 2402.20 | -Cigarettes containing tobacco: | |

Classification of goods and general and special rates of duty **Schedule 3**
 Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco
 substitutes; products, whether or not containing nicotine, intended for inhalation without
 combustion; other nicotine containing products intended for the intake of nicotine into
 the human body **Section IV**
 Tobacco and manufactured tobacco substitutes; products, whether or not containing
 nicotine, intended for inhalation without combustion; other nicotine containing products
 intended for the intake of nicotine into the human body **Chapter 24**

| | | |
|------------|---|--|
| 2402.20.20 | ---Not exceeding in weight 0.8 grams per stick of tobacco content | \$0.40197/stick NZ/PG/FI/ DC/LDC: \$0.40197/stick |
| 2402.20.80 | ---Other | Applicable rate (see section 19ACA)/ kg of tobacco content NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg of tobacco content |
| 2402.90.00 | -Other | Free |
| 2403 | OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; “HOMOGENISED” OR “RECONSTITUTED” TOBACCO; TOBACCO EXTRACTS AND ESSENCES: | |
| 2403.1 | -Smoking tobacco, whether or not containing tobacco substitutes in any proportion: | |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

| | | |
|------------|---|--|
| 2403.11.00 | --Water pipe tobacco specified in Subheading Note 1 to this Chapter | Applicable rate (see section 19ACA)/ kg of tobacco content NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg of tobacco content |
| 2403.19 | --Other: | |
| 2403.19.10 | ---In stick form not exceeding in weight 0.8 grams per stick of tobacco content | \$0.40197/stick NZ/PG/FI/ DC/LDC: \$0.40197/stick |
| 2403.19.90 | ---Other | Applicable rate (see section 19ACA)/ kg of tobacco content NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg of tobacco content |
| 2403.9 | -Other: | |

Classification of goods and general and special rates of duty **Schedule 3**

Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body **Section IV**

Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body **Chapter 24**

| | | |
|------------|---|--|
| 2403.91.00 | --“Homogenised” or “reconstituted” tobacco | Applicable rate (see section 19ACA)/ kg of tobacco content NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg of tobacco content |
| 2403.99 | --Other: | |
| 2403.99.10 | ---Not containing tobacco | Free |
| 2403.99.80 | ---Other | Applicable rate (see section 19ACA)/ kg of tobacco content NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg of tobacco content |
| 2404 | PRODUCTS CONTAINING TOBACCO, RECONSTITUTED TOBACCO, NICOTINE, OR TOBACCO OR NICOTINE SUBSTITUTES, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY: | |

Schedule 3 Classification of goods and general and special rates of duty

Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Chapter 24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

| | | |
|------------|--|--|
| 2404.1 | -Products intended for inhalation without combustion: | |
| 2404.11.00 | --Containing tobacco or reconstituted tobacco | Applicable rate (see section 19ACA)/ kg of tobacco content NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg of tobacco content |
| 2404.12 | --Other, containing nicotine: | |
| 2404.12.10 | ---Intended to assist tobacco use cessation | Free |
| 2404.12.90 | ---Other | 5% |
| 2404.19 | --Other: | |
| 2404.19.10 | ---Smoking molasses or shisha not containing tobacco or nicotine | Free |
| 2404.19.90 | ---Other | 5% |
| 2404.9 | -Other: | |
| 2404.91 | --For oral application: | |
| 2404.91.10 | ---Intended to assist tobacco use cessation | Free |
| 2404.91.90 | ---Other | 5% |
| 2404.92 | --For transdermal application: | |
| 2404.92.10 | ---Intended to assist tobacco use cessation | Free |
| 2404.92.90 | ---Other | Free |
| 2404.99 | --Other: | |
| 2404.99.10 | ---Intended to assist tobacco use cessation | Free |
| 2404.99.90 | ---Other | 5% |

Section V—Mineral products

Chapter 25—Salt; sulphur; earths and stone; plastering materials, lime and cement

Notes.

1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2.- This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (2802.00.00);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (2821);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Dolomite ramming mix (3816.00.10);
- (f) Setts, curbstones or flagstones (6801.00.00); mosaic cubes or the like (6802); roofing, facing or damp course slates (6803.00.00);
- (g) Precious or semi-precious stones (7102 or 7103);
- (h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium

Schedule 3 Classification of goods and general and special rates of duty

Section V Mineral products

Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement

oxide, of 3824; optical elements of sodium chloride or of magnesium oxide (9001);

(ij) Billiard chalks (9504); or

(k) Writing or drawing chalks or tailors' chalks (9609).

3.- Any products classifiable in 2517 and any other heading of the Chapter are to be classified in 2517.

4.- 2530 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

| | | |
|------------|---|------|
| 2501.00.00 | 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 | Free |
| 2502.00.00 | UNROASTED IRON PYRITES | Free |
| 2503.00.00 | SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR | Free |
| 2504 | NATURAL GRAPHITE: | |
| 2504.10.00 | -In powder or in flakes | Free |
| 2504.90.00 | -Other | Free |
| 2505 | NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26: | |

Classification of goods and general and special rates of duty **Schedule 3**
Mineral products **Section V**
Salt; sulphur; earths and stone; plastering materials, lime and cement **Chapter 25**

| | | |
|------------|---|------------------------|
| 2505.10.00 | -Silica sands and quartz sands | Free |
| 2505.90.00 | -Other | Free |
| 2506 | 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: | |
| 2506.10.00 | -Quartz | Free |
| 2506.20.00 | -Quartzite | Free |
| 2507.00.00 | KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED | Free |
| 2508 | OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS: | |
| 2508.10.00 | -Bentonite | Free |
| 2508.30.00 | -Fire-clay | Free |
| 2508.40.00 | -Other clays | Free |
| 2508.50.00 | -Andalusite, kyanite and sillimanite | Free |
| 2508.60.00 | -Mullite | Free |
| 2508.70.00 | -Chamotte or dinas earths | Free |
| 2509.00.00 | CHALK | 5% DCS:4% DCT:5% |
| 2510 | NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK: | |
| 2510.10.00 | -Unground | Free |
| 2510.20.00 | -Ground | Free |

Schedule 3 Classification of goods and general and special rates of duty
Section V Mineral products
Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement

| | | |
|------------|---|------------------------|
| 2511 | NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF 2816: | |
| 2511.10.00 | -Natural barium sulphate (barytes) | Free |
| 2511.20.00 | -Natural barium carbonate (witherite) | Free |
| 2512.00.00 | 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 | Free |
| 2513 | PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED: | |
| 2513.10.00 | -Pumice stone | Free |
| 2513.20.00 | -Emery, natural corundum, natural garnet and other natural abrasives | Free |
| 2514.00.00 | SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE | 5% DCS:4% DCT:5% |
| 2515 | MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE: | |
| 2515.1 | -Marble and travertine: | |

Classification of goods and general and special rates of duty **Schedule 3**
Mineral products **Section V**
Salt; sulphur; earths and stone; plastering materials, lime and cement **Chapter 25**

| | | |
|------------|--|------------------------|
| 2515.11.00 | --Crude or roughly trimmed | 5% DCS:4% DCT:5% |
| 2515.12.00 | --Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 5% DCS:4% DCT:5% |
| 2515.20.00 | -Ecaussine and other calcareous monumental or building stone; alabaster | Free |
| 2516 | GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE: | |
| 2516.1 | -Granite: | |
| 2516.11.00 | --Crude or roughly trimmed | Free |
| 2516.12.00 | --Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | Free |
| 2516.20 | -Sandstone: | |
| 2516.20.10 | ---Crude or roughly trimmed | Free |
| 2516.20.20 | ---Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 5% DCS:4% DCT:5% |
| 2516.90.00 | -Other monumental or building stone | Free |

Schedule 3 Classification of goods and general and special rates of duty
Section V Mineral products
Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement

| | | |
|------------|---|------|
| 2517 | 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; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF 2515 OR 2516, WHETHER OR NOT HEAT-TREATED: | |
| 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 | Free |
| 2517.20.00 | -Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in 2517.10.00 | Free |
| 2517.30.00 | -Tarred macadam | Free |
| 2517.4 | -Granules, chippings and powder, of stones of 2515 or 2516, whether or not heat-treated: | |
| 2517.41.00 | --Of marble | Free |
| 2517.49.00 | --Other | Free |
| 2518 | DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE: | |
| 2518.10.00 | -Dolomite, not calcined or sintered | Free |
| 2518.20.00 | -Calcined or sintered dolomite | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Mineral products **Section V**
 Salt; sulphur; earths and stone; plastering materials, lime and cement **Chapter 25**

| | | |
|------------|--|------|
| 2519 | NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE: | |
| 2519.10.00 | -Natural magnesium carbonate (magnesite) | Free |
| 2519.90.00 | -Other | Free |
| 2520 | GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS: | |
| 2520.10.00 | -Gypsum; anhydrite | Free |
| 2520.20.00 | -Plasters | Free |
| 2521.00.00 | LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT | Free |
| 2522 | QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF 2825: | |
| 2522.10.00 | -Quicklime | Free |
| 2522.20.00 | -Slaked lime | Free |
| 2522.30.00 | -Hydraulic lime | Free |
| 2523 | PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS: | |
| 2523.10.00 | -Cement clinkers | Free |
| 2523.2 | -Portland cement: | |

Schedule 3 Classification of goods and general and special rates of duty
Section V Mineral products
Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement

| | | |
|------------|---|------------------------|
| 2523.21.00 | --White cement, whether or not artificially coloured | Free |
| 2523.29.00 | --Other | Free |
| 2523.30.00 | -Aluminous cement | 5% DCS:4% DCT:5% |
| 2523.90.00 | -Other hydraulic cements | 5% DCS:4% DCT:5% |
| 2524 | ASBESTOS: | |
| 2524.10.00 | -Crocidolite | Free |
| 2524.90.00 | -Other | Free |
| 2525 | MICA, INCLUDING SPLITTINGS; MICA WASTE: | |
| 2525.10.00 | -Crude mica and mica rifted into sheets or splittings | Free |
| 2525.20.00 | -Mica powder | Free |
| 2525.30.00 | -Mica waste | Free |
| 2526 | NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC: | |
| 2526.10.00 | -Not crushed, not powdered | Free |
| 2526.20.00 | -Crushed or powdered | 5% DCS:4% DCT:5% |
| 2528.00.00 | NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H ₃ BO ₃ CALCULATED ON THE DRY WEIGHT | Free |

Classification of goods and general and special rates of duty **Schedule 3**
Mineral products **Section V**
Salt; sulphur; earths and stone; plastering materials, lime and cement **Chapter 25**

| | | |
|------------|---|------|
| 2529 | FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR: | |
| 2529.10.00 | -Feldspar | Free |
| 2529.2 | -Fluorspar: | |
| 2529.21.00 | --Containing by weight 97% or less of calcium fluoride | Free |
| 2529.22.00 | --Containing by weight more than 97% of calcium fluoride | Free |
| 2529.30.00 | -Leucite; nepheline and nepheline syenite | Free |
| 2530 | MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED: | |
| 2530.10.00 | -Vermiculite, perlite and chlorites, unexpanded | Free |
| 2530.20.00 | -Kieserite, epsomite (natural magnesium sulphates) | Free |
| 2530.90.00 | -Other | Free |

Chapter 26—Ores, slag and ash

Notes.

- 1.- This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (2517);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (2519);
 - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (2710);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (6806);
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (7112 or 8549);
or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- 2.- For the purposes of 2601 to 2617, “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- 3.- 2620 applies only to:
 - (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (2621); and
 - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of

arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1.- For the purposes of 2620.21.00, “leaded gasoline sludges and leaded anti-knock compound sludges” means sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in 2620.60.00.

| | | |
|------------|--|------|
| 2601 | IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES: | |
| 2601.1 | -Iron ores and concentrates, other than roasted iron pyrites: | |
| 2601.11.00 | --Non-agglomerated | Free |
| 2601.12.00 | --Agglomerated | Free |
| 2601.20.00 | -Roasted iron pyrites | Free |
| 2602.00.00 | MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT | Free |
| 2603.00.00 | COPPER ORES AND CONCENTRATES | Free |
| 2604.00.00 | NICKEL ORES AND CONCENTRATES | Free |
| 2605.00.00 | COBALT ORES AND CONCENTRATES | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section V Mineral products

Chapter 26 Ores, slag and ash

| | | |
|------------|--|------|
| 2606.00.00 | ALUMINIUM ORES AND CONCENTRATES | Free |
| 2607.00.00 | LEAD ORES AND CONCENTRATES | Free |
| 2608.00.00 | ZINC ORES AND CONCENTRATES | Free |
| 2609.00.00 | TIN ORES AND CONCENTRATES | Free |
| 2610.00.00 | CHROMIUM ORES AND CONCENTRATES | Free |
| 2611.00.00 | TUNGSTEN ORES AND CONCENTRATES | Free |
| 2612 | URANIUM OR THORIUM ORES AND CONCENTRATES: | |
| 2612.10.00 | -Uranium ores and concentrates | Free |
| 2612.20.00 | -Thorium ores and concentrates | Free |
| 2613 | MOLYBDENUM ORES AND CONCENTRATES: | |
| 2613.10.00 | -Roasted | Free |
| 2613.90.00 | -Other | Free |
| 2614.00.00 | TITANIUM ORES AND CONCENTRATES | Free |
| 2615 | NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES: | |
| 2615.10.00 | -Zirconium ores and concentrates | Free |
| 2615.90.00 | -Other | Free |
| 2616 | PRECIOUS METAL ORES AND CONCENTRATES: | |
| 2616.10.00 | -Silver ores and concentrates | Free |
| 2616.90.00 | -Other | Free |

Classification of goods and general and special rates of duty **Schedule 3**
Mineral products **Section V**
Ores, slag and ash **Chapter 26**

| | | |
|------------|---|------|
| 2617 | OTHER ORES AND CONCENTRATES: | |
| 2617.10.00 | -Antimony ores and concentrates | Free |
| 2617.90.00 | -Other | Free |
| 2618.00.00 | GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL | Free |
| 2619.00.00 | SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL | Free |
| 2620 | SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING METALS, ARSENIC OR THEIR COMPOUNDS: | |
| 2620.1 | -Containing mainly zinc: | |
| 2620.11.00 | --Hard zinc spelter | Free |
| 2620.19.00 | --Other | Free |
| 2620.2 | -Containing mainly lead: | |
| 2620.21.00 | --Leaded gasoline sludges and leaded anti-knock compound sludges | Free |
| 2620.29.00 | --Other | Free |
| 2620.30.00 | -Containing mainly copper | Free |
| 2620.40.00 | -Containing mainly aluminium | Free |
| 2620.60.00 | -Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | Free |
| 2620.9 | -Other: | |
| 2620.91.00 | --Containing antimony, beryllium, cadmium, chromium or their mixtures | Free |
| 2620.99.00 | --Other | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section V Mineral products

Chapter 26 Ores, slag and ash

| | | |
|------------|--|------|
| 2621 | OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE: | |
| 2621.10.00 | -Ash and residues from the incineration of municipal waste | Free |
| 2621.90.00 | -Other | Free |

Chapter 27—Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Notes.

- 1.- This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in 2711;
 - (b) Medicaments of 3003 or 3004; or
 - (c) Mixed unsaturated hydrocarbons of 3301, 3302 or 3805.
- 2.- References in 2710 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300 °C, after conversion to 101.3 kPa when a reduced-pressure distillation method is used (Chapter 39).
- 3.- For the purposes of 2710, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

Schedule 3 Classification of goods and general and special rates of duty

Section V Mineral products

Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

- (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of 2701.11.00, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- 2.- For the purposes of 2701.12.00, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
- 3.- For the purposes of 2707.10.00, 2707.20.00, 2707.30.00 and 2707.40.00, “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)” and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
- 4.- For the purposes of 2710.12, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
- 5.- For the purposes of the subheadings of 2710, “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Additional Notes.

- 1.- For the purposes of 2710.19.53, 2710.91.53 and 2710.99.53, the physical characteristics of fuel oil are:
 - (a) a density equal to or greater than 920.0 kg/m³ at 15 °C as determined by either ASTM D1298 or ASTM D4052; and
-

- (b) a carbon residue, on the whole sample, of at least 2.0% mass as determined by ASTM D189 (Conradson Carbon Residue) or by ASTM D4530 (Carbon Residue-Micro Method); and
 - (c) a minimum kinematic viscosity of 10 centistokes (mm² per second) at 50 °C as determined by ASTM D445.
- 2.- For the purposes of 2711.12.10 and 2711.13.10, LPG means:
- (a) liquid propane; or
 - (b) a liquid mixture of propane and butane; or
 - (c) a liquid mixture of propane and other hydrocarbons that consists mainly of propane; or
 - (d) a liquid mixture of propane, butane and other hydrocarbons that consists mainly of propane and butane.
- 4.- For the purposes of 2707.99.10, “phenols” apply to products which contain more than 50% by weight of phenols.
- 5.- For the purposes of 2711.21.10, CNG means natural gas compressed for use as fuel for a motor vehicle other than:
- (a) a motor vehicle that is designed merely to move goods with a forklift and is for use primarily off public roads; and
 - (b) a motor vehicle that is of a kind prescribed by the regulations for the purposes of this paragraph.
- 6.- For the purposes of 2711.21.10, the weight in kilograms of a quantity of CNG must be worked out in the way (if any) prescribed by the regulations for the purposes of this Note.

| | | |
|------------|--|------|
| 2701 | COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL: | |
| 2701.1 | -Coal, whether or not pulverised, but not agglomerated: | |
| 2701.11.00 | --Anthracite | Free |
| 2701.12.00 | --Bituminous coal | Free |
| 2701.19.00 | --Other coal | Free |
| 2701.20.00 | -Briquettes, ovoids and similar solid fuels manufactured from coal | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section V Mineral products

Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

| | | |
|------------|---|--|
| 2702 | LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET: | |
| 2702.10.00 | -Lignite, whether or not pulverised, but not agglomerated | Free |
| 2702.20.00 | -Agglomerated lignite | Free |
| 2703.00.00 | PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED | Free |
| 2704.00.00 | COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON | Free |
| 2705.00.00 | COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS | 5% DCS:Free |
| 2706.00.00 | TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS | Free |
| 2707 | OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS: | |
| 2707.10.00 | -Benzol (benzene) | \$0.38143/L NZ:\$0.38143/L PG:\$0.38143/L FI:\$0.38143/L DC:\$0.38143/L LDC:\$0.38143/L |

Classification of goods and general and special rates of duty **Schedule 3**
Mineral products **Section V**
Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes **Chapter 27**

| | | |
|------------|---|--|
| 2707.20.00 | -Toluol (toluene) | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2707.30.00 | -Xylol (xylenes) | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2707.40.00 | -Naphthalene | Free |
| 2707.50.00 | -Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method) | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2707.9 | -Other: | |
| 2707.91.00 | --Creosote oils | Free |
| 2707.99 | --Other: | |
| 2707.99.10 | ---Phenols | 5% DCS:4% DCT:5% |
| 2707.99.90 | ---Other | Free |
| 2708 | PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TAR: | |
| 2708.10.00 | -Pitch | Free |
| 2708.20.00 | -Pitch coke | Free |
| 2709 | PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE: | |
| 2709.00.10 | ---For use as a petroleum refinery feedstock at a factory covered by a licence granted pursuant to Part IV of the <i>Excise Act 1901</i> | Free |
| 2709.00.90 | ---Other | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |

Schedule 3 Classification of goods and general and special rates of duty

Section V Mineral products

Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

| | | |
|------------|--|--|
| 2710 | PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS: | |
| 2710.1 | -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 those containing biodiesel and other than waste oils: | |
| 2710.12 | --Light oils and preparations: | |
| 2710.12.6 | ---Gasoline: | |
| 2710.12.61 | ----For use as fuel in aircraft | \$0.03556/L NZ/PG/FI/ DC/LDC: \$0.03556/L |

Classification of goods and general and special rates of duty **Schedule 3**
Mineral products **Section V**
Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes **Chapter 27**

| | | |
|------------|---|--|
| 2710.12.62 | ----Blends of gasoline and ethanol | \$0.38143/L of gasoline plus \$0.38143/L of ethanol plus \$0.38143/L of other substances (if any) in the blend NZ/PG/FI/DC/LDC: \$0.38143/L of gasoline plus \$0.38143/L of ethanol plus \$0.38143/L of other substances (if any) in the blend |
| 2710.12.69 | ----Other | \$0.38143/L NZ/PG/FI/DC/LDC: \$0.38143/L |
| 2710.12.70 | ---Other refined or partly refined petroleum products; mineral turpentine | \$0.38143/L NZ/PG/FI/DC/LDC: \$0.38143/L |
| 2710.12.90 | ---Other | Free |
| 2710.19 | --Other: | |
| 2710.19.1 | ---Crudes, topped or enriched: | |
| 2710.19.14 | ----For use as a petroleum refinery feedstock at a factory covered by a licence granted under Part IV of the <i>Excise Act 1901</i> | Free |
| 2710.19.16 | ----Other | \$0.38143/L NZ/PG/FI/DC/LDC: \$0.38143/L |
| 2710.19.2 | ---Diesel, other than blends of 2710.20.00: | |

Schedule 3 Classification of goods and general and special rates of duty

Section V Mineral products

Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

| | | |
|------------|--|--|
| 2710.19.22 | ----Blends of diesel and ethanol | \$0.38143/L of diesel plus \$0.38143/L of ethanol plus \$0.38143/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC: \$0.38143/L of diesel plus \$0.38143/L of ethanol plus \$0.38143/L of other substances (if any) in the blend |
| 2710.19.28 | ----Other | \$0.38143/L NZ/PG/FI/DC/ LDC: \$0.38143/L |
| 2710.19.40 | ---Kerosene for use as fuel in aircraft | \$0.03556/L NZ/PG/FI/ DC/LDC: \$0.03556/L |
| 2710.19.5 | ---Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.19.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter: | |
| 2710.19.51 | ----Heating oil | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2710.19.52 | ----Kerosene, other than goods of 2710.19.40 | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |

Classification of goods and general and special rates of duty **Schedule 3**
Mineral products **Section V**
Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes **Chapter 27**

| | | |
|------------|---|--|
| 2710.19.53 | ----Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2710.19.70 | ---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2710.19.9 | ---Other: | |
| 2710.19.91 | ----Petroleum based oils, other than grease of 2710.19.92, including: | \$0.142/L NZ/PG/FI/ DC/LDC: \$0.142/L |
| | (a) lubricant base oils; | |
| | (b) prepared lubricant additives containing carrier oils; | |
| | (c) lubricants for engines, gear sets, pumps and bearings; | |
| | (d) hydraulic fluids; | |
| | (e) brake fluids; | |
| | (f) transmission oils; | |
| | (g) transformer and heat transfer oils | |
| 2710.19.92 | ----Petroleum based greases | \$0.142/kg NZ/PG/FI/ DC/LDC: \$0.142/kg |
| 2710.19.99 | ----Other | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section V Mineral products

Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

| | | |
|------------|---|--|
| 2710.20.00 | -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, containing biodiesel, other than waste oils | \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances in the blend NZ/PG/FI/ DC/LDC: \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances in the blend |
| 2710.9 | -Waste oils: | |
| 2710.91 | --Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs): | |
| 2710.91.1 | ---Crudes, topped or enriched: | |
| 2710.91.14 | ----For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the <i>Excise Act 1901</i> | Free |
| 2710.91.16 | ----Other | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2710.91.2 | ---Diesel, other than blends of 2710.91.80: | |

Classification of goods and general and special rates of duty **Schedule 3**
Mineral products **Section V**
Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes **Chapter 27**

| | | |
|------------|--|--|
| 2710.91.22 | ----Blends of diesel and ethanol | \$0.38143/L of diesel plus \$0.38143/L of ethanol plus \$0.38143/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC: \$0.38143/L of diesel plus \$0.38143/L of ethanol plus \$0.38143/L of other substances (if any) in the blend |
| 2710.91.28 | ----Other | \$0.38143/L NZ/PG/FI/DC/ LDC: \$0.38143/L |
| 2710.91.40 | ---Kerosene for use as fuel in aircraft | \$0.03556/L NZ/PG/FI/ DC/LDC: \$0.03556/L |
| 2710.91.5 | ---Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.91.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter: | |
| 2710.91.51 | ----Heating oil | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2710.91.52 | ----Kerosene, other than goods of 2710.91.40 | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |

Schedule 3 Classification of goods and general and special rates of duty

Section V Mineral products

Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

| | | |
|------------|---|--|
| 2710.91.53 | ----Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2710.91.6 | ---Gasoline: | |
| 2710.91.61 | ----For use as fuel in aircraft | \$0.03556/L NZ/PG/FI/ DC/LDC: \$0.03556/L |
| 2710.91.62 | ----Blends of gasoline and ethanol | \$0.38143/L of gasoline plus \$0.38143/L of ethanol plus \$0.38143/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC: \$0.38143/L of gasoline plus \$0.38143/L of ethanol plus \$0.38143/L of other substances (if any) in the blend |
| 2710.91.69 | ----Other | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2710.91.70 | ---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |

Classification of goods and general and special rates of duty **Schedule 3**
Mineral products **Section V**
Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes **Chapter 27**

| | | |
|------------|---|--|
| 2710.91.80 | ---Blends of biodiesel and other substances | \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances in the blend NZ/PG/FI/ DC/LDC: \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances in the blend |
| 2710.91.9 | ---Other: | |
| 2710.91.91 | ----Petroleum based oils, other than grease of 2710.91.92, including: | \$0.142/L NZ/PG/FI/ DC/LDC: \$0.142/L |
| | (a) lubricant base oils; | |
| | (b) prepared lubricant additives containing carrier oils; | |
| | (c) lubricants for engines, gear sets, pumps and bearings; | |
| | (d) hydraulic fluids; | |
| | (e) brake fluids; | |
| | (f) transmission oils; | |
| | (g) transformer and heat transfer oils | |
| 2710.91.92 | ----Petroleum based greases | \$0.142/kg NZ/PG/FI/ DC/LDC: \$0.142/kg |
| 2710.91.99 | ----Other | Free |
| 2710.99 | --Other: | |
| 2710.99.1 | ---Crudes, topped or enriched: | |

Schedule 3 Classification of goods and general and special rates of duty

Section V Mineral products

Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

| | | |
|------------|---|--|
| 2710.99.14 | ----For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the <i>Excise Act 1901</i> | Free |
| 2710.99.16 | ----Other | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2710.99.2 | ---Diesel, other than blends of 2710.99.80: | |
| 2710.99.22 | ----Blends of diesel and ethanol | \$0.38143/L of diesel plus \$0.38143/L of ethanol plus \$0.38143/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC: \$0.38143/L of diesel plus \$0.38143/L of ethanol plus \$0.38143/L of other substances (if any) in the blend |
| 2710.99.28 | ----Other | \$0.38143/L NZ/PG/FI/DC/ LDC: \$0.38143/L |
| 2710.99.40 | ---Kerosene for use as fuel in aircraft | \$0.03556/L NZ/PG/FI/ DC/LDC: \$0.03556/L |

Classification of goods and general and special rates of duty **Schedule 3**
 Mineral products **Section V**
 Mineral fuels, mineral oils and products of their distillation; bituminous substances;
 mineral waxes **Chapter 27**

| | | |
|------------|--|--|
| 2710.99.5 | ---Goods, as follows: | |
| | (a) heating oil; | |
| | (b) kerosene, other than goods of 2710.99.40; | |
| | (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter: | |
| 2710.99.51 | ----Heating oil | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2710.99.52 | ----Kerosene, other than goods of 2710.99.40 | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2710.99.53 | ----Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2710.99.6 | ---Gasoline: | |
| 2710.99.61 | ----For use as fuel in aircraft | \$0.03556/L NZ/PG/FI/ DC/LDC: \$0.03556/L |

Schedule 3 Classification of goods and general and special rates of duty

Section V Mineral products

Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

| | | |
|------------|---|--|
| 2710.99.62 | ----Blends of gasoline and ethanol | \$0.38143/L of gasoline plus \$0.38143/L of ethanol plus \$0.38143/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC: \$0.38143/L of gasoline plus \$0.38143/L of ethanol plus \$0.38143/L of other substances (if any) in the blend |
| 2710.99.69 | ----Other | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2710.99.70 | ---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |

Classification of goods and general and special rates of duty **Schedule 3**
Mineral products **Section V**
Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes **Chapter 27**

| | | |
|------------|---|--|
| 2710.99.80 | ---Blends of biodiesel and other substances | \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances in the blend NZ/PG/FI/ DC/LDC: \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances in the blend |
| 2710.99.9 | ---Other: | |
| 2710.99.91 | ----Petroleum based oils, other than grease of 2710.99.92, including: | \$0.142/L NZ/PG/FI/ DC/LDC: \$0.142/L |
| | (a) lubricant base oils; | |
| | (b) prepared lubricant additives containing carrier oils; | |
| | (c) lubricants for engines, gear sets, pumps and bearings; | |
| | (d) hydraulic fluids; | |
| | (e) brake fluids; | |
| | (f) transmission oils; | |
| | (g) transformer and heat transfer oils | |
| 2710.99.92 | ----Petroleum based greases | \$0.142/kg NZ/PG/FI/ DC/LDC: \$0.142/kg |
| 2710.99.99 | ----Other | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section V Mineral products

Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

| | | |
|------------|--|--|
| 2711 | PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS: | |
| 2711.1 | -Liquefied: | |
| 2711.11.00 | --Natural gas | \$0.2613/kg NZ/PG/FI/DC/ LDC: \$0.2613/kg |
| 2711.12 | --Propane: | |
| 2711.12.10 | ---LPG as defined in Additional Note 2 to this Chapter | \$0.125/L NZ/PG/FI/DC/ LDC:\$0.125/L |
| 2711.12.90 | ---Other | Free |
| 2711.13 | --Butanes: | |
| 2711.13.10 | ---LPG as defined in Additional Note 2 to this Chapter | \$0.125/L NZ/PG/FI/DC/ LDC:\$0.125/L |
| 2711.13.90 | ---Other | Free |
| 2711.14.00 | --Ethylene, propylene, butylene and butadiene | Free |
| 2711.19.00 | --Other | Free |
| 2711.2 | -In gaseous state: | |
| 2711.21 | --Natural gas: | |
| 2711.21.10 | ---CNG as defined in Additional Note 5 to this Chapter | \$0.2613/kg NZ/PG/FI/DC/ LDC: \$0.2613/kg |
| 2711.21.90 | ---Other | Free |
| 2711.29.00 | --Other | Free |
| 2712 | PETROLEUM JELLY; PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED: | |

Classification of goods and general and special rates of duty **Schedule 3**
Mineral products **Section V**
Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes **Chapter 27**

| | | |
|------------|---|-----------------------------------|
| 2712.10.00 | -Petroleum jelly | Free |
| 2712.20.00 | -Paraffin wax containing by weight less than 0.75% of oil | Free |
| 2712.90.00 | -Other | Free |
| 2713 | PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS: | |
| 2713.1 | -Petroleum coke: | |
| 2713.11.00 | --Not calcined | Free |
| 2713.12.00 | --Calcined | Free |
| 2713.20.00 | -Petroleum bitumen | Free |
| 2713.90.00 | -Other residues of petroleum oils or of oils obtained from bituminous minerals | Free |
| 2714 | BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS: | |
| 2714.10.00 | -Bituminous or oil shale and tar sands | Free |
| 2714.90.00 | -Other | Free |
| 2715.00.00 | BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS) | 5% DCS:4% CA:Free DCT:5% |

Section VI—Products of the chemical or allied industries

Notes.

- 1.- (A) Goods (other than radioactive ores) answering to a description in 2844 or 2845 are to be classified in those headings and in no other heading of this Schedule.
(B) Subject to paragraph (A) above, goods answering to a description in 2843, 2846 or 2852 are to be classified in those headings and in no other heading of this Section.
- 2.- Subject to Note 1 above, goods classifiable in 3004, 3005, 3006, 3212, 3303.00.00, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of this Schedule.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 4.- Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to 3827, then it is classifiable in a heading that references the product by name or function and not under 3827.

Chapter 28—Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

- 2.- In addition to dithionites and sulphonylates, stabilised with organic substances (2831), carbonates and peroxocarbonates of inorganic bases (2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (2837), fulminates, cyanates and thiocyanates, of inorganic bases (2842), organic products included in 2843 to 2846 and 2852 and carbides (2849), only the following compounds of carbon are to be classified in this Chapter:

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (2811);
 - (b) Halide oxides of carbon (2812);
 - (c) Carbon disulphide (2813);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (2842);
 - (e) Hydrogen peroxide, solidified with urea (2847.00.00), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (2853) other than calcium cyanamide, whether or not pure (Chapter 31).
- 3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of 3206; glass frit and other glass in the form of powder, granules or flakes, of 3207;
 - (e) Artificial graphite (3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of 3813.00.00; ink removers put up in packings for retail sale, of 3824; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of 3824;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (7102 to 7105), or precious metals or precious metal alloys of Chapter 71;
-

- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (9001).
- 4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in 2811.
- 5.- 2826 to 2842 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in 2842.
- 6.- 2844 applies only to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 microcurie/g);
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.
- “Isotopes”, for the purposes of this Note and of the wording of 2844 and 2845, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
- 7.- 2853 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
- 8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in 3818.00.00.

Subheading Note.

- 1.- For the purposes of 2852.10, “chemically defined” means all organic or inorganic compounds of mercury meeting the requirements of paragraph (a), (b), (c), (d) or (e) of Note 1 to this Chapter or paragraph (a), (b), (c), (d), (e), (f), (g) or (h) of Note 1 to Chapter 29.

Additional Note.

- 1.- Notwithstanding Note 1 to this Chapter, the following products are classified in this Chapter even when they are not separate chemical elements nor separate chemically defined compounds:
 - (a) Colloidal sulphur (2802.00.00);
 - (b) Carbon blacks (2803.00.00);
 - (c) Oleum (2807.00.00);
 - (d) Sulphonitric acids (2808.00.00);
 - (e) Polyphosphoric acids (2809);
 - (f) Phosphorus trisulphide (2813);
 - (g) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (2821);
 - (h) Commercial cobalt oxides (2822.00.00);
 - (ij) Red lead and orange lead (2824);

- (k) Commercial calcium hypochlorite (2828);
- (l) Polysulphides (2830 or 2852);
- (m) Dithionites and sulphonylates, stabilised with organic substances (2831);
- (n) Polyphosphates (2835 or 2852);
- (o) Commercial ammonium carbonate containing ammonium carbamate (2836);
- (p) Commercial alkali metal silicates (2839);
- (q) Colloidal precious metals and amalgams of precious metals (2843);
- (r) Radioactive elements, radioactive isotopes, or compounds (inorganic or organic) and mixtures containing these substances (2844);
- (s) Other isotopes (2845);
- (t) Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals (2846);
- (u) Liquid air and compressed air, amalgams other than amalgams of precious metals (2853).

Sub-Chapter I—Chemical elements

| | | |
|------------|--|------|
| 2801 | FLUORINE, CHLORINE, BROMINE AND IODINE: | |
| 2801.10.00 | -Chlorine | Free |
| 2801.20.00 | -Iodine | Free |
| 2801.30.00 | -Fluorine; bromine | Free |
| 2802.00.00 | SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR | Free |
| 2803.00.00 | CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED) | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

| | | |
|------------|--|------|
| 2804 | HYDROGEN, RARE GASES AND OTHER NON-METALS: | |
| 2804.10.00 | -Hydrogen | Free |
| 2804.2 | -Rare gases: | |
| 2804.21.00 | --Argon | Free |
| 2804.29.00 | --Other | Free |
| 2804.30.00 | -Nitrogen | Free |
| 2804.40.00 | -Oxygen | Free |
| 2804.50.00 | -Boron; tellurium | Free |
| 2804.6 | -Silicon: | |
| 2804.61.00 | --Containing by weight not less than 99.99% of silicon | Free |
| 2804.69.00 | --Other | Free |
| 2804.70.00 | -Phosphorus | Free |
| 2804.80.00 | -Arsenic | Free |
| 2804.90.00 | -Selenium | Free |
| 2805 | ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY: | |
| 2805.1 | -Alkali or alkaline-earth metals: | |
| 2805.11.00 | --Sodium | Free |
| 2805.12.00 | --Calcium | Free |
| 2805.19.00 | --Other | Free |
| 2805.30.00 | -Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed | Free |
| 2805.40.00 | -Mercury | Free |

**Sub-Chapter II—Inorganic acids and inorganic oxygen
compounds of non-metals**

| | | |
|------|---|--|
| 2806 | HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID: | |
|------|---|--|

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth
 metals, of radioactive elements or of isotopes **Chapter 28**

| | | |
|------------|---|------|
| 2806.10.00 | -Hydrogen chloride (hydrochloric acid) | Free |
| 2806.20.00 | -Chlorosulphuric acid | Free |
| | | |
| 2807.00.00 | SULPHURIC ACID; OLEUM | Free |
| | | |
| 2808.00.00 | NITRIC ACID; SULPHONITRIC ACIDS | Free |
| | | |
| 2809 | DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED: | |
| 2809.10.00 | -Diphosphorus pentaoxide | Free |
| 2809.20 | -Phosphoric acid and polyphosphoric acids: | |
| 2809.20.10 | ---Phosphoric acid, containing by weight: | Free |
| | (a) 0.45%, or more, in a combined amount, of iron, aluminium and magnesium; and | |
| | (b) 0.5%, or more, of sulphuric acid, based on an acid containing by weight, 75% orthophosphoric acid | |
| 2809.20.90 | ---Other | 5% |
| | | |
| 2810.00.00 | OXIDES OF BORON; BORIC ACIDS | Free |
| | | |
| 2811 | OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS: | |
| 2811.1 | -Other inorganic acids: | |
| 2811.11.00 | --Hydrogen fluoride (hydrofluoric acid) | Free |
| 2811.12.00 | --Hydrogen cyanide (hydrocyanic acid) | Free |
| 2811.19.00 | --Other | Free |
| 2811.2 | -Other inorganic oxygen compounds of non-metals: | |
| 2811.21.00 | --Carbon dioxide | Free |
| 2811.22.00 | --Silicon dioxide | Free |
| 2811.29.00 | --Other | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

Sub-Chapter III—Halogen or sulphur compounds of non-metals

| | | |
|------------|---|------|
| 2812 | HALIDES AND HALIDE OXIDES OF NON-METALS: | |
| 2812.1 | -Chlorides and chloride oxides: | |
| 2812.11.00 | --Carbonyl dichloride (phosgene) | Free |
| 2812.12.00 | --Phosphorus oxychloride | Free |
| 2812.13.00 | --Phosphorus trichloride | Free |
| 2812.14.00 | --Phosphorus pentachloride | Free |
| 2812.15.00 | --Sulphur monochloride | Free |
| 2812.16.00 | --Sulphur dichloride | Free |
| 2812.17.00 | --Thionyl chloride | Free |
| 2812.19.00 | --Other | Free |
| 2812.90.00 | -Other | Free |
| 2813 | SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE: | |
| 2813.10.00 | -Carbon disulphide | Free |
| 2813.90.00 | -Other | Free |

Sub-Chapter IV—Inorganic bases and oxides, hydroxides and peroxides of metal

| | | |
|------------|--|------|
| 2814 | AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION: | |
| 2814.10.00 | -Anhydrous ammonia | Free |
| 2814.20.00 | -Ammonia in aqueous solution | Free |
| 2815 | SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM: | |
| 2815.1 | -Sodium hydroxide (caustic soda): | |
| 2815.11.00 | --Solid | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth
 metals, of radioactive elements or of isotopes **Chapter 28**

| | | |
|--|---|------|
| 2815.12.00 | --In aqueous solution (soda lye or liquid soda) | Free |
| 2815.20.00 | -Potassium hydroxide (caustic potash) | Free |
| 2815.30.00 | -Peroxides of sodium or potassium | Free |
| 2816 HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM: | | |
| 2816.10.00 | -Hydroxide and peroxide of magnesium | Free |
| 2816.40.00 | -Oxides, hydroxides and peroxides, of strontium or barium | Free |
| 2817.00.00 ZINC OXIDE; ZINC PEROXIDE | | |
| 2818 ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE: | | |
| 2818.10 | -Artificial corundum, whether or not chemically defined: | |
| 2818.10.10 | ---Chemically defined | Free |
| 2818.10.90 | ---Other | 5% |
| 2818.20.00 | -Aluminium oxide, other than artificial corundum | Free |
| 2818.30.00 | -Aluminium hydroxide | Free |
| 2819 CHROMIUM OXIDES AND HYDROXIDES: | | |
| 2819.10.00 | -Chromium trioxide | Free |
| 2819.90.00 | -Other | Free |
| 2820 MANGANESE OXIDES: | | |
| 2820.10.00 | -Manganese dioxide | Free |
| 2820.90.00 | -Other | Free |
| 2821 IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe ₂ O ₃ : | | |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

| | | |
|------------|--|------|
| 2821.10.00 | -Iron oxides and hydroxides | Free |
| 2821.20.00 | -Earth colours | Free |
| 2822.00.00 | COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES | Free |
| 2823.00.00 | TITANIUM OXIDES | Free |
| 2824 | LEAD OXIDES; RED LEAD AND ORANGE LEAD: | |
| 2824.10.00 | -Lead monoxide (litharge, massicot) | Free |
| 2824.90.00 | -Other | Free |
| 2825 | HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES: | |
| 2825.10.00 | -Hydrazine and hydroxylamine and their inorganic salts | Free |
| 2825.20.00 | -Lithium oxide and hydroxide | Free |
| 2825.30.00 | -Vanadium oxides and hydroxides | Free |
| 2825.40.00 | -Nickel oxides and hydroxides | Free |
| 2825.50.00 | -Copper oxides and hydroxides | Free |
| 2825.60.00 | -Germanium oxides and zirconium dioxide | Free |
| 2825.70.00 | -Molybdenum oxides and hydroxides | Free |
| 2825.80.00 | -Antimony oxides | Free |
| 2825.90.00 | -Other | Free |

Sub-Chapter V—Salts and peroxysalts, of inorganic acids and metals

| | | |
|--------|--|--|
| 2826 | FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS: | |
| 2826.1 | -Fluorides: | |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth
 metals, of radioactive elements or of isotopes **Chapter 28**

| | | |
|------------|---|------|
| 2826.12.00 | --Of aluminium | Free |
| 2826.19.00 | --Other | Free |
| 2826.30.00 | -Sodium hexafluoroaluminate (synthetic cryolite) | Free |
| 2826.90.00 | -Other | Free |
| 2827 | CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES: | |
| 2827.10.00 | -Ammonium chloride | Free |
| 2827.20.00 | -Calcium chloride | Free |
| 2827.3 | -Other chlorides: | |
| 2827.31.00 | --Of magnesium | Free |
| 2827.32.00 | --Of aluminium | Free |
| 2827.35.00 | --Of nickel | Free |
| 2827.39.00 | --Other | Free |
| 2827.4 | -Chloride oxides and chloride hydroxides: | |
| 2827.41.00 | --Of copper | Free |
| 2827.49.00 | --Other | Free |
| 2827.5 | -Bromides and bromide oxides: | |
| 2827.51.00 | --Bromides of sodium or of potassium | Free |
| 2827.59.00 | --Other | Free |
| 2827.60.00 | -Iodides and iodide oxides | Free |
| 2828 | HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES: | |
| 2828.10.00 | -Commercial calcium hypochlorite and other calcium hypochlorites | Free |
| 2828.90.00 | -Other | Free |
| 2829 | CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES: | |
| 2829.1 | -Chlorates: | |
| 2829.11.00 | --Of sodium | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

| | | |
|------------|--|------|
| 2829.19.00 | --Other | Free |
| 2829.90.00 | -Other | Free |
| 2830 | SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED: | |
| 2830.10.00 | -Sodium sulphides | Free |
| 2830.90.00 | -Other | Free |
| 2831 | DITHIONITES AND SULPHOXYLATES: | |
| 2831.10.00 | -Of sodium | Free |
| 2831.90.00 | -Other | Free |
| 2832 | SULPHITES; THIOSULPHATES: | |
| 2832.10.00 | -Sodium sulphites | Free |
| 2832.20.00 | -Other sulphites | Free |
| 2832.30.00 | -Thiosulphates | Free |
| 2833 | SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES): | |
| 2833.1 | -Sodium sulphates: | |
| 2833.11.00 | --Disodium sulphate | 5% |
| 2833.19.00 | --Other | Free |
| 2833.2 | -Other sulphates: | |
| 2833.21.00 | --Of magnesium | 5% |
| 2833.22.00 | --Of aluminium | 5% |
| 2833.24.00 | --Of nickel | Free |
| 2833.25.00 | --Of copper | 5% |
| 2833.27.00 | --Of barium | Free |
| 2833.29 | --Other: | |
| 2833.29.10 | ---Of zinc | 5% |
| 2833.29.90 | ---Other | Free |
| 2833.30.00 | -Alums | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth
 metals, of radioactive elements or of isotopes **Chapter 28**

| | | |
|------------|---|----------------|
| 2833.40.00 | -Peroxosulphates (persulphates) | Free |
| | | |
| 2834 | NITRITES; NITRATES: | |
| 2834.10.00 | -Nitrites | Free |
| 2834.2 | -Nitrates: | |
| 2834.21.00 | --Of potassium | Free |
| 2834.29.00 | --Other | Free |
| | | |
| 2835 | PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES), PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED: | |
| 2835.10.00 | -Phosphinates (hypophosphites) and phosphonates (phosphites) | Free |
| 2835.2 | -Phosphates: | |
| 2835.22.00 | --Of mono- or disodium | 5% |
| 2835.24.00 | --Of potassium | Free |
| 2835.25.00 | --Calcium hydrogenorthophosphate (“dicalcium phosphate”) | Free |
| 2835.26.00 | --Other phosphates of calcium | 5% |
| 2835.29.00 | --Other | Free |
| 2835.3 | -Polyphosphates: | |
| 2835.31.00 | --Sodium triphosphate (sodium tripolyphosphate) | 5% |
| 2835.39 | --Other: | |
| 2835.39.10 | ---Of sodium, including pyrophosphates and metaphosphates | 5% |
| 2835.39.90 | ---Other | Free |
| | | |
| 2836 | CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE: | |
| 2836.20.00 | -Disodium carbonate | 5% DCS:2.5% |

Schedule 3 Classification of goods and general and special rates of duty**Section VI** Products of the chemical or allied industries**Chapter 28** Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

| | | |
|------------|---|------|
| 2836.30.00 | -Sodium hydrogencarbonate (sodium bicarbonate) | Free |
| 2836.40.00 | -Potassium carbonates | Free |
| 2836.50.00 | -Calcium carbonate | Free |
| 2836.60.00 | -Barium carbonate | Free |
| 2836.9 | -Other: | |
| 2836.91.00 | --Lithium carbonates | Free |
| 2836.92.00 | --Strontium carbonate | Free |
| 2836.99.00 | --Other | Free |
| 2837 | CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES: | |
| 2837.1 | -Cyanides and cyanide oxides: | |
| 2837.11.00 | --Of sodium | Free |
| 2837.19.00 | --Other | Free |
| 2837.20.00 | -Complex cyanides | Free |
| 2839 | SILICATES; COMMERCIAL ALKALI METAL SILICATES: | |
| 2839.1 | -Of sodium: | |
| 2839.11.00 | --Sodium metasilicates | Free |
| 2839.19.00 | --Other | Free |
| 2839.90.00 | -Other | Free |
| 2840 | BORATES; PEROXOBORATES (PERBORATES): | |
| 2840.1 | -Disodium tetraborate (refined borax): | |
| 2840.11.00 | --Anhydrous | Free |
| 2840.19.00 | --Other | Free |
| 2840.20.00 | -Other borates | Free |
| 2840.30.00 | -Peroxoborates (perborates) | 5% |
| 2841 | SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS: | |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth
 metals, of radioactive elements or of isotopes **Chapter 28**

| | | |
|------------|---|------|
| 2841.30.00 | -Sodium dichromate | Free |
| 2841.50 | -Other chromates and dichromates; peroxochromates: | |
| 2841.50.20 | ---Goods, as follows: | Free |
| | (a) chromates of zinc or of lead; | |
| | (b) potassium dichromate | |
| 2841.50.90 | ---Other | 5% |
| 2841.6 | -Manganites, manganates and permanganates: | |
| 2841.61.00 | --Potassium permanganate | Free |
| 2841.69.00 | --Other | Free |
| 2841.70.00 | -Molybdates | Free |
| 2841.80.00 | -Tungstates (wolframates) | Free |
| 2841.90 | -Other: | |
| 2841.90.10 | ---Aluminates | 5% |
| 2841.90.90 | ---Other | Free |
| | | |
| 2842 | OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES: | |
| 2842.10 | -Double or complex silicates, including aluminosilicates whether or not chemically defined: | |
| 2842.10.10 | ---Aluminosilicates, not chemically defined | 5% |
| 2842.10.90 | ---Other | Free |
| 2842.90.00 | -Other | Free |

Sub-Chapter VI—Miscellaneous

| | | |
|------------|--|------|
| 2843 | COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS: | |
| 2843.10.00 | -Colloidal precious metals | Free |
| 2843.2 | -Silver compounds: | |
| 2843.21.00 | --Silver nitrate | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

| | | |
|------------|---|------|
| 2843.29.00 | --Other | Free |
| 2843.30.00 | -Gold compounds | Free |
| 2843.90.00 | -Other compounds; amalgams | Free |
| 2844 | RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS: | |
| 2844.10.00 | -Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds | Free |
| 2844.20.00 | -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 | Free |
| 2844.30.00 | -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 | Free |
| 2844.4 | -Radioactive elements and isotopes and compounds other than those of 2844.10.00, 2844.20.00 or 2844.30.00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues: | |
| 2844.41.00 | --Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds | Free |
| 2844.42.00 | --Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth
 metals, of radioactive elements or of isotopes **Chapter 28**

| | | |
|------------|--|------|
| 2844.43.00 | --Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds | Free |
| 2844.44.00 | --Radioactive residues | Free |
| 2844.50.00 | -Spent (irradiated) fuel elements (cartridges) of nuclear reactors | Free |
| 2845 | ISOTOPES OTHER THAN THOSE OF 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED: | |
| 2845.10.00 | -Heavy water (deuterium oxide) | Free |
| 2845.20.00 | -Boron enriched in boron-10 and its compounds | Free |
| 2845.30.00 | -Lithium enriched in lithium-6 and its compounds | Free |
| 2845.40.00 | -Helium-3 | Free |
| 2845.90.00 | -Other | Free |
| 2846 | COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS: | |
| 2846.10.00 | -Cerium compounds | Free |
| 2846.90.00 | -Other | Free |
| 2847.00.00 | HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA | 5% |
| 2849 | CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED: | |
| 2849.10.00 | -Of calcium | Free |
| 2849.20.00 | -Of silicon | Free |
| 2849.90.00 | -Other | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

| | | |
|------------|--|---------|
| 2850.00.00 | HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF 2849 | Free |
| 2852 | INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS: | |
| 2852.10 | -Chemically defined: | |
| 2852.10.10 | ---Compounds of mercury, as follows: | 5% |
| | (a) aluminates; | |
| | (b) chromates, dichromates or peroxochromates; | |
| | (c) goods of 2931.90.10; | |
| | (d) goods of 2937.50.10; | |
| | (e) peroxoborates (perborates); | |
| | (f) salts of the carboxylic acids of 2915.70.00, 2915.90.00, 2916.15.00, 2916.19.10 or 2918.9; | |
| | (g) salts and derivatives of the carboxylic acids of 2917.3, but not including salts of terephthalic acid; | |
| | (h) toluidine derivatives containing fluoro, nitro or propyl groups; | |
| | (ij) unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use | |
| 2852.10.20 | ---Compounds of mercury, as follows: | 5% |
| | (a) salts and derivatives of acyclic monoamines of 2921.1; | CA:Free |
| | (b) salts of acetic acid; | |
| | (c) salts of triethanolamine | |
| 2852.10.90 | ---Other | Free |
| 2852.90 | -Other: | |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth
 metals, of radioactive elements or of isotopes **Chapter 28**

| | | |
|------------|---|------|
| 2852.90.10 | ---Compounds of mercury, as follows: <ul style="list-style-type: none"> (a) polysulphides; (b) polyphosphates; (c) phosphides; (d) carbides; (e) hydrides; (f) azides; (g) nitrides; (h) silicides; (ij) borides; (k) salts of nucleic acids; (l) water insoluble salts of naphthenic acids; (m) tannates and other tannin derivatives; (n) caseinates and other casein derivatives; (o) albuminates and other albumin derivatives; (p) peptonates, peptone derivatives and other protein substances | Free |
| 2852.90.90 | ---Other, including aluminosilicates | 5% |
| 2853 | PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS; 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: | |
| 2853.10.00 | -Cyanogen chloride (chlorcyan) | Free |
| 2853.90.00 | -Other | Free |

Chapter 29—Organic chemicals

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of 2940, or the products of 2941, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

- 2.- This Chapter does not cover:
- (a) Goods of 1504 or crude glycerol of 1520.00.00;
 - (b) Ethyl alcohol (2207 or 2208);
 - (c) Methane or propane (2711);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Immunological products of 3002;
 - (f) Urea (3102 or 3105);
 - (g) Colouring matter of vegetable or animal origin (3203.00.00), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (3204) or dyes or other colouring matter put up in forms or packings for retail sale (3212);
 - (h) Enzymes (3507);
 - (i) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (3606);
 - (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of 3813.00.00; ink removers put up in packings for retail sale, of 3824; or
 - (l) Optical elements, for example, of ethylenediamine tartrate (9001).
- 3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4.- In 2904 to 2906, 2908 to 2911.00.00 and 2913.00.00 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
Nitro or nitroso groups are not to be taken as “nitrogen-functions” for the purpose of 2929.
-

For the purposes of 2911.00.00, 2912, 2914, 2918 and 2922, “oxygen-function”, the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in 2905 to 2920.

- 5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or 2942.00.00, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or 2942.00.00 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or 2941, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by “cleaving” of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (2905).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- 6.- The compounds of 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen,
-

oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

2930 (organo-sulphur compounds) and 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

- 7.- 2932, 2933 and 2934 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

- 8.- For the purposes of 2937:

- (a) "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
- (b) "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

- 1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 29 Organic chemicals

2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

Additional Note.

1.- In 2920, “esters of inorganic acids” are to be taken to include carbonic and peroxocarbonic esters.

Sub-Chapter I—Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives

| | | |
|------------|---|--|
| 2901 | ACYCLIC HYDROCARBONS: | |
| 2901.10.00 | -Saturated | Free |
| 2901.2 | -Unsaturated: | |
| 2901.21.00 | --Ethylene | Free |
| 2901.22.00 | --Propene (propylene) | Free |
| 2901.23.00 | --Butene (butylene) and isomers thereof | Free |
| 2901.24.00 | --Buta-1,3-diene and isoprene | Free |
| 2901.29.00 | --Other | Free |
| 2902 | CYCLIC HYDROCARBONS: | |
| 2902.1 | -Cyclanes, cyclenes and cycloterpenes: | |
| 2902.11.00 | --Cyclohexane | Free |
| 2902.19.00 | --Other | Free |
| 2902.20.00 | -Benzene | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2902.30.00 | -Toluene | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2902.4 | -Xylenes: | |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Organic chemicals **Chapter 29**

| | | |
|------------|--|--|
| 2902.41.00 | -- <i>o</i> -Xylene | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2902.42.00 | -- <i>m</i> -Xylene | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2902.43.00 | -- <i>p</i> -Xylene | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2902.44.00 | --Mixed xylene isomers | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 2902.50.00 | -Styrene | 5% |
| 2902.60.00 | -Ethylbenzene | Free |
| 2902.70.00 | -Cumene | Free |
| 2902.90.00 | -Other | Free |
| 2903 | HALOGENATED DERIVATIVES OF HYDROCARBONS: | |
| 2903.1 | -Saturated chlorinated derivatives of acyclic hydrocarbons: | |
| 2903.11.00 | --Chloromethane (methyl chloride) and chloroethane (ethyl chloride) | Free |
| 2903.12.00 | --Dichloromethane (methylene chloride) | Free |
| 2903.13.00 | --Chloroform (trichloromethane) | Free |
| 2903.14.00 | --Carbon tetrachloride | Free |
| 2903.15.00 | --Ethylene dichloride (ISO) (1,2-dichloroethane) | Free |
| 2903.19.00 | --Other | Free |
| 2903.2 | -Unsaturated chlorinated derivatives of acyclic hydrocarbons: | |
| 2903.21.00 | --Vinyl chloride (chloroethylene) | Free |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 29 Organic chemicals

| | | |
|------------|--|------|
| 2903.22.00 | --Trichloroethylene | Free |
| 2903.23.00 | --Tetrachloroethylene (perchloroethylene) | Free |
| 2903.29.00 | --Other | Free |
| 2903.4 | -Saturated fluorinated derivatives of acyclic hydrocarbons: | |
| 2903.41.00 | --Trifluoromethane (HFC-23) | Free |
| 2903.42.00 | --Difluoromethane (HFC-32) | Free |
| 2903.43.00 | --Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a) | Free |
| 2903.44.00 | --Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143) | Free |
| 2903.45.00 | --1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134) | Free |
| 2903.46.00 | --1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa) | Free |
| 2903.47.00 | --1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca) | Free |
| 2903.48.00 | --1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee) | Free |
| 2903.49.00 | --Other | Free |
| 2903.5 | -Unsaturated fluorinated derivatives of acyclic hydrocarbons: | |
| 2903.51.00 | --2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz) | Free |
| 2903.59.00 | --Other | Free |
| 2903.6 | -Brominated or iodinated derivatives of acyclic hydrocarbons: | |
| 2903.61.00 | --Methyl bromide (bromomethane) | Free |
| 2903.62.00 | --Ethylene dibromide (ISO) (1,2-dibromoethane) | Free |
| 2903.69.00 | --Other | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Organic chemicals **Chapter 29**

| | | |
|------------|--|---------------|
| 2903.7 | -Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: | |
| 2903.71.00 | --Chlorodifluoromethane (HCFC-22) | 5% |
| 2903.72.00 | --Dichlorotrifluoroethanes (HCFC-123) | 5% |
| 2903.73.00 | --Dichlorofluoroethanes (HCFC-141, 141b) | 5% |
| 2903.74.00 | --Chlorodifluoroethanes (HCFC-142, 142b) | 5% |
| 2903.75.00 | --Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb) | 5% |
| 2903.76.00 | --Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402) | Free |
| 2903.77.00 | --Other, perhalogenated only with fluorine and chlorine | Free |
| 2903.78.00 | --Other perhalogenated derivatives | Free |
| 2903.79 | --Other: | |
| 2903.79.10 | ---Other chlorofluorinated derivatives | 5% |
| 2903.79.90 | ---Other | Free |
| 2903.8 | -Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: | |
| 2903.81.00 | --1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | Free |
| 2903.82.00 | --Aldrin (ISO), chlordane (ISO) and heptachlor (ISO) | Free |
| 2903.83.00 | --Mirex (ISO) | Free |
| 2903.89.00 | --Other | Free |
| 2903.9 | -Halogenated derivatives of aromatic hydrocarbons: | |
| 2903.91.00 | --Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene | 5% CA:Free |
| 2903.92.00 | --Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane) | Free |
| 2903.93.00 | --Pentachlorobenzene (ISO) | Free |
| 2903.94.00 | --Hexabromobiphenyls | Free |
| 2903.99.00 | --Other | Free |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 29 Organic chemicals

| | | |
|------------|--|------|
| 2904 | SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED: | |
| 2904.10.00 | -Derivatives containing only sulpho groups, their salts and ethyl esters | Free |
| 2904.20.00 | -Derivatives containing only nitro or only nitroso groups | Free |
| 2904.3 | -Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride: | |
| 2904.31.00 | --Perfluorooctane sulphonic acid | Free |
| 2904.32.00 | --Ammonium perfluorooctane sulphonate | Free |
| 2904.33.00 | --Lithium perfluorooctane sulphonate | Free |
| 2904.34.00 | --Potassium perfluorooctane sulphonate | Free |
| 2904.35.00 | --Other salts of perfluorooctane sulphonic acid | Free |
| 2904.36.00 | --Perfluorooctane sulphonyl fluoride | Free |
| 2904.9 | -Other: | |
| 2904.91.00 | --Trichloronitromethane (chloropicrin) | Free |
| 2904.99.00 | --Other | Free |

**Sub-Chapter II—Alcohols and their halogenated, sulphonated,
nitrated or nitrosated derivatives**

| | | |
|------------|---|------|
| 2905 | ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |
| 2905.1 | -Saturated monohydric alcohols: | |
| 2905.11.00 | --Methanol (methyl alcohol) | Free |
| 2905.12.00 | --Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | Free |
| 2905.13.00 | --Butan-1-ol (<i>n</i> -butyl alcohol) | 5% |
| 2905.14.00 | --Other butanols | Free |
| 2905.16.00 | --Octanol (octyl alcohol) and isomers thereof | 5% |
| 2905.17.00 | --Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Organic chemicals **Chapter 29**

| | | |
|------------|---|--------|
| 2905.19 | --Other: | |
| 2905.19.10 | ---Goods, as follows: | 5% |
| | (a) 4-methylpentan-2-ol; | |
| | (b) primary alcohols containing not less than 6 carbon atoms | |
| 2905.19.90 | ---Other | Free |
| 2905.2 | -Unsaturated monohydric alcohols: | |
| 2905.22.00 | --Acyclic terpene alcohols | Free |
| 2905.29.00 | --Other | Free |
| 2905.3 | -Diols: | |
| 2905.31.00 | --Ethylene glycol (ethanediol) | 5% |
| 2905.32.00 | --Propylene glycol (propane-1,2-diol) | 5% |
| 2905.39.00 | --Other | Free |
| 2905.4 | -Other polyhydric alcohols: | |
| 2905.41.00 | --2-Ethyl-2-(hydroxymethyl)propane-1,3- diol (trimethylolpropane) | Free |
| 2905.42.00 | --Pentaerythritol | Free |
| 2905.43.00 | --Mannitol | Free |
| 2905.44.00 | --D-glucitol (sorbitol) | 5% |
| 2905.45.00 | --Glycerol | 5% |
| | | DCS:4% |
| | | DCT:5% |
| 2905.49.00 | --Other | Free |
| 2905.5 | -Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: | |
| 2905.51.00 | --Ethchlorvynol (INN) | Free |
| 2905.59.00 | --Other | Free |
| 2906 | CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |
| 2906.1 | -Cyclanic, cyclenic or cycloterpenic: | |
| 2906.11.00 | --Menthol | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 29 Organic chemicals

| | | |
|------------|---|------|
| 2906.12.00 | --Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | Free |
| 2906.13.00 | --Sterols and inositols | Free |
| 2906.19.00 | --Other | Free |
| 2906.2 | -Aromatic: | |
| 2906.21.00 | --Benzyl alcohol | Free |
| 2906.29.00 | --Other | Free |

Sub-Chapter III—Phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives

| | | |
|------------|---|------|
| 2907 | PHENOLS; PHENOL-ALCOHOLS: | |
| 2907.1 | -Monophenols: | |
| 2907.11.00 | --Phenol (hydroxybenzene) and its salts | 5% |
| 2907.12.00 | --Cresols and their salts | Free |
| 2907.13.00 | --Octylphenol, nonylphenol and their isomers; salts thereof | Free |
| 2907.15.00 | --Naphthols and their salts | Free |
| 2907.19.00 | --Other | Free |
| 2907.2 | -Polyphenols; phenol-alcohols: | |
| 2907.21.00 | --Resorcinol and its salts | Free |
| 2907.22.00 | --Hydroquinone (quinol) and its salts | Free |
| 2907.23.00 | --4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | Free |
| 2907.29.00 | --Other | Free |
| 2908 | HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS: | |
| 2908.1 | -Derivatives containing only halogen substituents and their salts: | |
| 2908.11.00 | --Pentachlorophenol (ISO) | Free |
| 2908.19.00 | --Other | Free |

| | | |
|------------|--|------|
| 2908.9 | -Other: | |
| 2908.91.00 | --Dinoseb (ISO) and its salts | Free |
| 2908.92.00 | --4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts | Free |
| 2908.99.00 | --Other | Free |

Sub-Chapter IV—Ethers, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides, epoxides with a three-membered ring, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives

| | | |
|------------|--|------|
| 2909 | ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |
| 2909.1 | -Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: | |
| 2909.11.00 | --Diethyl ether | Free |
| 2909.19.00 | --Other | Free |
| 2909.20.00 | -Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Free |
| 2909.30.00 | -Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Free |
| 2909.4 | -Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: | |
| 2909.41.00 | --2,2'-Oxydiethanol (diethylene glycol, digol) | 5% |
| 2909.43.00 | --Monobutyl ethers of ethylene glycol or of diethylene glycol | 5% |
| 2909.44.00 | --Other monoalkylethers of ethylene glycol or of diethylene glycol | 5% |
| 2909.49.00 | --Other | 5% |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 29 Organic chemicals

| | | |
|------------|--|------|
| 2909.50 | -Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives: | |
| 2909.50.10 | ---Ethylene oxide derivatives | 5% |
| 2909.50.90 | ---Other | Free |
| 2909.60 | -Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives: | |
| 2909.60.10 | ---Goods, as follows: | 5% |
| | (a) ethylene oxide derivatives; | |
| | (b) di- <i>t</i> -butyl peroxide; | |
| | (c) ethyl methyl ketone peroxide; | |
| | (d) <i>t</i> -butyl hydroperoxide | |
| 2909.60.90 | ---Other | Free |
| 2910 | EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |
| 2910.10.00 | -Oxirane (ethylene oxide) | Free |
| 2910.20.00 | -Methyloxirane (propylene oxide) | Free |
| 2910.30.00 | -1-Chloro-2,3-epoxypropane (epichlorohydrin) | Free |
| 2910.40.00 | -Dieldrin (ISO, INN) | Free |
| 2910.50.00 | -Endrin (ISO) | Free |
| 2910.90.00 | -Other | Free |
| 2911.00.00 | ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | Free |

Sub-Chapter V—Aldehyde-function compounds

| | | |
|------------|---|------|
| 2912 | ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE: | |
| 2912.1 | -Acyclic aldehydes without other oxygen function: | |
| 2912.11.00 | --Methanal (formaldehyde) | 5% |
| 2912.12.00 | --Ethanal (acetaldehyde) | 5% |
| 2912.19.00 | --Other | Free |
| 2912.2 | -Cyclic aldehydes without other oxygen function: | |
| 2912.21.00 | --Benzaldehyde | Free |
| 2912.29.00 | --Other | Free |
| 2912.4 | -Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: | |
| 2912.41.00 | --Vanillin (4-hydroxy-3-methoxybenzaldehyde) | Free |
| 2912.42.00 | --Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | Free |
| 2912.49.00 | --Other | Free |
| 2912.50.00 | -Cyclic polymers of aldehydes | Free |
| 2912.60.00 | -Paraformaldehyde | 5% |
| 2913.00.00 | HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF 2912 | Free |

Sub-Chapter VI—Ketone-function compounds and quinone-function compounds

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| 2914 | KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |
| 2914.1 | -Acyclic ketones without other oxygen function: | |
| 2914.11.00 | --Acetone | 5% |
| 2914.12.00 | --Butanone (methyl ethyl ketone) | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 29 Organic chemicals

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| 2914.13.00 | --4-Methylpentan-2-one (methyl isobutyl ketone) | Free |
| 2914.19.00 | --Other | Free |
| 2914.2 | -Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: | |
| 2914.22.00 | --Cyclohexanone and methylcyclohexanones | Free |
| 2914.23.00 | --Ionones and methylionones | Free |
| 2914.29.00 | --Other | Free |
| 2914.3 | -Aromatic ketones without other oxygen function: | |
| 2914.31.00 | --Phenylacetone (phenylpropan-2-one) | Free |
| 2914.39.00 | --Other | Free |
| 2914.40 | -Ketone-alcohols and ketone-aldehydes: | |
| 2914.40.10 | ---4-Hydroxy-4-methylpentan-2-one (diacetone alcohol) | 5% |
| 2914.40.90 | ---Other | Free |
| 2914.50.00 | -Ketone-phenols and ketones with other oxygen function | Free |
| 2914.6 | -Quinones: | |
| 2914.61.00 | --Anthraquinone | Free |
| 2914.62.00 | --Coenzyme Q10 (ubidecarenone (INN)) | Free |
| 2914.69.00 | --Other | Free |
| 2914.7 | -Halogenated, sulphonated, nitrated or nitrosated derivatives: | |
| 2914.71.00 | --Chlordecone (ISO) | Free |
| 2914.79.00 | --Other | Free |

Sub-Chapter VII—Carboxylic acids and their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives

2915 SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Organic chemicals **Chapter 29**

| | | |
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| 2915.1 | -Formic acid, its salts and esters: | |
| 2915.11.00 | --Formic acid | Free |
| 2915.12.00 | --Salts of formic acid | Free |
| 2915.13.00 | --Esters of formic acid | 5% |
| 2915.2 | -Acetic acid and its salts; acetic anhydride: | |
| 2915.21.00 | --Acetic acid | 5% CA:Free |
| 2915.24.00 | --Acetic anhydride | 5% CA:Free |
| 2915.29.00 | --Other | 5% CA:Free |
| 2915.3 | -Esters of acetic acid: | |
| 2915.31.00 | --Ethyl acetate | 5% CA:Free |
| 2915.32.00 | --Vinyl acetate | 5% CA:Free |
| 2915.33.00 | -- <i>n</i> -Butyl acetate | 5% CA:Free |
| 2915.36.00 | --Dinoseb (ISO) acetate | 5% CA:Free |
| 2915.39 | --Other: | |
| 2915.39.10 | ---Glycerol triacetate | Free |
| 2915.39.20 | ---2-Ethoxyethyl acetate | 5% |
| 2915.39.90 | ---Other | 5% CA:Free |
| 2915.40.00 | -Mono-, di- or trichloroacetic acids, their salts and esters | Free |
| 2915.50.00 | -Propionic acid, its salts and esters | Free |
| 2915.60.00 | -Butyric acids, valeric acids, their salts and esters | Free |
| 2915.70.00 | -Palmitic acid, stearic acid, their salts and esters | 5% |
| 2915.90.00 | -Other | 5% |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 29 Organic chemicals

| | | |
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| 2916 | UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |
| 2916.1 | -Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | |
| 2916.11.00 | --Acrylic acid and its salts | Free |
| 2916.12.00 | --Esters of acrylic acid | Free |
| 2916.13.00 | --Methacrylic acid and its salts | Free |
| 2916.14.00 | --Esters of methacrylic acid | Free |
| 2916.15.00 | --Oleic, linoleic or linolenic acids, their salts and esters | 5% |
| 2916.16.00 | --Binapacryl (ISO) | Free |
| 2916.19 | --Other: | |
| 2916.19.10 | ---Acids containing not less than 8 and not more than 22 carbon atoms, and their salts and esters | 5% |
| 2916.19.90 | ---Other | Free |
| 2916.20.00 | -Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | Free |
| 2916.3 | -Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | |
| 2916.31.00 | --Benzoic acid, its salts and esters | Free |
| 2916.32.00 | --Benzoyl peroxide and benzoyl chloride | Free |
| 2916.34.00 | --Phenylacetic acid and its salts | Free |
| 2916.39.00 | --Other | Free |
| 2917 | POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |
| 2917.1 | -Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Organic chemicals **Chapter 29**

| | | |
|------------|--|------|
| 2917.11.00 | --Oxalic acid, its salts and esters | Free |
| 2917.12.00 | --Adipic acid, its salts and esters | Free |
| 2917.13.00 | --Azelaic acid, sebacic acid, their salts and esters | Free |
| 2917.14.00 | --Maleic anhydride | Free |
| 2917.19.00 | --Other | Free |
| 2917.20.00 | -Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | Free |
| 2917.3 | -Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | |
| 2917.32.00 | --Dioctyl orthophthalates | 5% |
| 2917.33.00 | --Dinonyl or didecyl orthophthalates | 5% |
| 2917.34.00 | --Other esters of orthophthalic acid | Free |
| 2917.35.00 | --Phthalic anhydride | 5% |
| 2917.36.00 | --Terephthalic acid and its salts | Free |
| 2917.37.00 | --Dimethyl terephthalate | Free |
| 2917.39.00 | --Other | 5% |
| 2918 | CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |
| 2918.1 | -Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | |
| 2918.11.00 | --Lactic acid, its salts and esters | Free |
| 2918.12.00 | --Tartaric acid | Free |
| 2918.13.00 | --Salts and esters of tartaric acid | Free |
| 2918.14.00 | --Citric acid | Free |
| 2918.15.00 | --Salts and esters of citric acid | Free |
| 2918.16.00 | --Gluconic acid, its salts and esters | Free |
| 2918.17.00 | --2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid) | Free |
| 2918.18.00 | --Chlorobenzilate (ISO) | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 29 Organic chemicals

| | | |
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| 2918.19.00 | --Other | Free |
| 2918.2 | -Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | |
| 2918.21.00 | --Salicylic acid and its salts | Free |
| 2918.22.00 | -- <i>o</i> -Acetylsalicylic acid, its salts and esters | Free |
| 2918.23.00 | --Other esters of salicylic acid and their salts | Free |
| 2918.29.00 | --Other | Free |
| 2918.30.00 | -Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | Free |
| 2918.9 | -Other: | |
| 2918.91.00 | --2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | 5% |
| 2918.99.00 | --Other | 5% |

Sub-Chapter VIII—Esters of inorganic acids of non-metals and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives

| | | |
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| 2919 | PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |
| 2919.10.00 | -Tris(2,3-dibromopropyl) phosphate | Free |
| 2919.90.00 | -Other | Free |
| 2920 | ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES: | |
| 2920.1 | -Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: | |

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| 2920.11.00 | --Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion) | Free |
| 2920.19.00 | --Other | Free |
| 2920.2 | -Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: | |
| 2920.21.00 | --Dimethyl phosphite | Free |
| 2920.22.00 | --Diethyl phosphite | Free |
| 2920.23.00 | --Trimethyl phosphite | Free |
| 2920.24.00 | --Triethyl phosphite | Free |
| 2920.29.00 | --Other | Free |
| 2920.30.00 | -Endosulfan (ISO) | Free |
| 2920.90.00 | -Other | Free |

Sub-Chapter IX—Nitrogen-function compounds

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| 2921 | AMINE-FUNCTION COMPOUNDS: | |
| 2921.1 | -Acyclic monoamines and their derivatives; salts thereof: | |
| 2921.11.00 | --Methylamine, di- or trimethylamine and their salts | 5% CA:Free |
| 2921.12.00 | --2-(N,N-Dimethylamino)ethylchloride hydrochloride | 5% CA:Free |
| 2921.13.00 | --2-(N,N-Diethylamino)ethylchloride hydrochloride | 5% CA:Free |
| 2921.14.00 | --2-(N,N-Diisopropylamino)ethylchloride hydrochloride | 5% CA:Free |
| 2921.19.00 | --Other | 5% CA:Free |
| 2921.2 | -Acyclic polyamines and their derivatives; salts thereof: | |
| 2921.21.00 | --Ethylenediamine and its salts | Free |
| 2921.22.00 | --Hexamethylenediamine and its salts | Free |
| 2921.29.00 | --Other | Free |
| 2921.30.00 | -Cyclanic, cyclenic or cycloterpenic mono- or polyamines, Free and their derivatives; salts thereof | |
| 2921.4 | -Aromatic monoamines and their derivatives; salts thereof: | |

Schedule 3 Classification of goods and general and special rates of duty**Section VI** Products of the chemical or allied industries**Chapter 29** Organic chemicals

| | | |
|------------|---|---------------|
| 2921.41.00 | --Aniline and its salts | Free |
| 2921.42.00 | --Aniline derivatives and their salts | Free |
| 2921.43 | --Toluidines and their derivatives; salts thereof: | |
| 2921.43.10 | ---Toluidine derivatives containing fluoro, nitro and propyl groups | 5% |
| 2921.43.90 | ---Other | Free |
| 2921.44.00 | --Diphenylamine and its derivatives; salts thereof | Free |
| 2921.45.00 | --1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | Free |
| 2921.46.00 | --Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | Free |
| 2921.49.00 | --Other | Free |
| 2921.5 | -Aromatic polyamines and their derivatives; salts thereof: | |
| 2921.51.00 | -- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof | Free |
| 2921.59.00 | --Other | Free |
| 2922 | OXYGEN-FUNCTION AMINO-COMPOUNDS: | |
| 2922.1 | -Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: | |
| 2922.11.00 | --Monoethanolamine and its salts | Free |
| 2922.12.00 | --Diethanolamine and its salts | Free |
| 2922.14.00 | --Dextropropoxyphene (INN) and its salts | Free |
| 2922.15.00 | --Triethanolamine | 5% CA:Free |
| 2922.16.00 | --Diethanolammonium perfluorooctane sulphonate | Free |
| 2922.17.00 | --Methyldiethanolamine and ethyldiethanolamine | Free |
| 2922.18.00 | --2-(N,N-Diisopropylamino)ethanol | Free |
| 2922.19 | --Other: | |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Organic chemicals **Chapter 29**

| | | |
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| 2922.19.10 | ---Triethanolamine salts | 5% CA:Free |
| 2922.19.90 | --Other | Free |
| 2922.2 | -Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: | |
| 2922.21.00 | --Aminohydroxynaphthalenesulphonic acids and their salts | Free |
| 2922.29.00 | --Other | Free |
| 2922.3 | -Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: | |
| 2922.31.00 | --Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | Free |
| 2922.39.00 | --Other | Free |
| 2922.4 | -Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: | |
| 2922.41.00 | --Lysine and its esters; salts thereof | Free |
| 2922.42.00 | --Glutamic acid and its salts | Free |
| 2922.43.00 | --Anthranilic acid and its salts | Free |
| 2922.44.00 | --Tilidine (INN) and its salts | Free |
| 2922.49.00 | --Other | Free |
| 2922.50.00 | -Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | Free |
| 2923 | QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED: | |
| 2923.10.00 | -Choline and its salts | Free |
| 2923.20.00 | -Lecithins and other phosphoaminolipids | Free |
| 2923.30.00 | -Tetraethylammonium perfluorooctane sulphonate | Free |
| 2923.40.00 | -Didecyldimethylammonium perfluorooctane sulphonate | Free |
| 2923.90.00 | -Other | Free |

Schedule 3 Classification of goods and general and special rates of duty**Section VI** Products of the chemical or allied industries**Chapter 29** Organic chemicals

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| 2924 | CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID: | |
| 2924.1 | -Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: | |
| 2924.11.00 | --Meprobamate (INN) | Free |
| 2924.12.00 | --Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO) | Free |
| 2924.19.00 | --Other | Free |
| 2924.2 | -Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: | |
| 2924.21.00 | --Ureines and their derivatives; salts thereof | Free |
| 2924.23.00 | --2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | Free |
| 2924.24.00 | --Ethinamate (INN) | Free |
| 2924.25.00 | --Alachlor (ISO) | Free |
| 2924.29.00 | --Other | Free |
| 2925 | CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS: | |
| 2925.1 | -Imides and their derivatives; salts thereof: | |
| 2925.11.00 | --Saccharin and its salts | Free |
| 2925.12.00 | --Glutethimide (INN) | Free |
| 2925.19.00 | --Other | Free |
| 2925.2 | -Imines and their derivatives; salts thereof: | |
| 2925.21.00 | --Chlordimeform (ISO) | Free |
| 2925.29.00 | --Other | Free |
| 2926 | NITRILE-FUNCTION COMPOUNDS: | |
| 2926.10.00 | -Acrylonitrile | Free |
| 2926.20.00 | -1-Cyanoguanidine (dicyandiamide) | Free |

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| 2926.30.00 | -Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane) | Free |
| 2926.40.00 | -alpha-Phenylacetoacetonitrile | Free |
| 2926.90.00 | -Other | Free |
| 2927.00.00 | DIAZO-, AZO- OR AZOXY-COMPOUNDS | Free |
| 2928.00.00 | ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE | Free |
| 2929 | COMPOUNDS WITH OTHER NITROGEN FUNCTION: | |
| 2929.10.00 | -Isocyanates | Free |
| 2929.90.00 | -Other | Free |

Sub-Chapter X—Organo-inorganic compounds, heterocyclic compounds, nucleic acids and their salts, and sulphonamides

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| 2930 | ORGANO-SULPHUR COMPOUNDS: | |
| 2930.10.00 | -2-(N,N-Dimethylamino) ethanethiol | Free |
| 2930.20.00 | -Thiocarbamates and dithiocarbamates | Free |
| 2930.30.00 | -Thiuram mono-, di- or tetrasulphides | Free |
| 2930.40.00 | -Methionine | Free |
| 2930.60.00 | -2-(N,N-Diethylamino)ethanethiol | Free |
| 2930.70.00 | -Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN)) | Free |
| 2930.80.00 | -Aldicarb (ISO), captafol (ISO) and methamidophos (ISO) | Free |
| 2930.90.00 | -Other | Free |
| 2931 | OTHER ORGANO-INORGANIC COMPOUNDS: | |
| 2931.10.00 | -Tetramethyl lead and tetraethyl lead | Free |
| 2931.20.00 | -Tributyltin compounds | Free |
| 2931.4 | -Non-halogenated organo-phosphorous derivatives: | |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 29 Organic chemicals

| | | |
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| 2931.41.00 | --Dimethyl methylphosphonate | Free |
| 2931.42.00 | --Dimethyl propylphosphonate | Free |
| 2931.43.00 | --Diethyl ethylphosphonate | Free |
| 2931.44.00 | --Methylphosphonic acid | Free |
| 2931.45.00 | --Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1) | Free |
| 2931.46.00 | --2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide | Free |
| 2931.47.00 | --(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate | Free |
| 2931.48.00 | --3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide | Free |
| 2931.49 | --Other: | |
| 2931.49.10 | ---Glycine derivatives containing phosphono groups | 5% |
| 2931.49.90 | ---Other | Free |
| 2931.5 | -Halogenated organo-phosphorous derivatives: | |
| 2931.51.00 | --Methylphosphonic dichloride | Free |
| 2931.52.00 | --Propylphosphonic dichloride | Free |
| 2931.53.00 | --O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate | Free |
| 2931.54.00 | --Trichlorfon (ISO) | Free |
| 2931.59 | --Other: | |
| 2931.59.10 | ---Glycine derivatives containing phosphono groups | 5% |
| 2931.59.90 | ---Other | Free |
| 2931.90 | -Other: | |
| 2931.90.10 | ---Glycine derivatives containing phosphono groups | 5% |
| 2931.90.90 | ---Other | Free |
| 2932 | HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY: | |
| 2932.1 | -Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: | |
| 2932.11.00 | --Tetrahydrofuran | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Organic chemicals **Chapter 29**

| | | |
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| 2932.12.00 | --2-Furaldehyde (furfuraldehyde) | Free |
| 2932.13.00 | --Furfuryl alcohol and tetrahydrofurfuryl alcohol | Free |
| 2932.14.00 | --Sucralose | Free |
| 2932.19.00 | --Other | Free |
| 2932.20.00 | -Lactones | Free |
| 2932.9 | -Other: | |
| 2932.91.00 | --Isosafrole | Free |
| 2932.92.00 | --1-(1,3-Benzodioxol-5-yl)propan-2-one | Free |
| 2932.93.00 | --Piperonal | Free |
| 2932.94.00 | --Safrole | Free |
| 2932.95.00 | --Tetrahydrocannabinols (all isomers) | Free |
| 2932.96.00 | --Carbofuran (ISO) | Free |
| 2932.99.00 | --Other | Free |
| 2933 | HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY: | |
| 2933.1 | -Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: | |
| 2933.11.00 | --Phenazone (antipyrin) and its derivatives | Free |
| 2933.19.00 | --Other | Free |
| 2933.2 | -Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: | |
| 2933.21.00 | --Hydantoin and its derivatives | Free |
| 2933.29.00 | --Other | Free |
| 2933.3 | -Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: | |
| 2933.31.00 | --Pyridine and its salts | Free |
| 2933.32.00 | --Piperidine and its salts | Free |

Schedule 3 Classification of goods and general and special rates of duty**Section VI** Products of the chemical or allied industries**Chapter 29** Organic chemicals

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| 2933.33.00 | --Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof | Free |
| 2933.34.00 | --Other fentanyls and their derivatives | Free |
| 2933.35.00 | --3-Quinuclidinol | Free |
| 2933.36.00 | --4-Anilino-N-phenethylpiperidine (ANPP) | Free |
| 2933.37.00 | --N-Phenethyl-4-piperidone (NPP) | Free |
| 2933.39.00 | --Other | Free |
| 2933.4 | -Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: | |
| 2933.41.00 | --Levorphanol (INN) and its salts | Free |
| 2933.49.00 | --Other | Free |
| 2933.5 | -Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: | |
| 2933.52.00 | --Malonylurea (barbituric acid) and its salts | Free |
| 2933.53.00 | --Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | Free |
| 2933.54.00 | --Other derivatives of malonylurea (barbituric acid); salts thereof | Free |
| 2933.55.00 | --Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | Free |
| 2933.59.00 | --Other | Free |
| 2933.6 | -Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: | |
| 2933.61.00 | --Melamine | Free |
| 2933.69.00 | --Other | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Organic chemicals **Chapter 29**

| | | |
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| 2933.7 | -Lactams: | |
| 2933.71.00 | --6-Hexanelactam (epsilon-caprolactam) | Free |
| 2933.72.00 | --Clobazam (INN) and methyprylon (INN) | Free |
| 2933.79.00 | --Other lactams | Free |
| 2933.9 | -Other: | |
| 2933.91.00 | --Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | Free |
| 2933.92.00 | --Azinphos-methyl (ISO) | Free |
| 2933.99.00 | --Other | Free |
| 2934 | NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS: | |
| 2934.10.00 | -Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | Free |
| 2934.20.00 | -Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | Free |
| 2934.30.00 | -Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | Free |
| 2934.9 | -Other: | |
| 2934.91.00 | --Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | Free |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 29 Organic chemicals

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| 2934.92.00 | --Other fentanyl and their derivatives | Free |
| 2934.99.00 | --Other | Free |
| 2935 | SULPHONAMIDES: | |
| 2935.10.00 | -N-Methylperfluorooctane sulphonamide | Free |
| 2935.20.00 | -N-Ethylperfluorooctane sulphonamide | Free |
| 2935.30.00 | -N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide | Free |
| 2935.40.00 | -N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide | Free |
| 2935.50.00 | -Other perfluorooctane sulphonamides | Free |
| 2935.90.00 | -Other | Free |

Sub-Chapter XI—Provitamins, vitamins and hormones

| | | |
|------------|---|------|
| 2936 | PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT: | |
| 2936.2 | -Vitamins and their derivatives, unmixed: | |
| 2936.21.00 | --Vitamins A and their derivatives | Free |
| 2936.22.00 | --Vitamin B ₁ and its derivatives | Free |
| 2936.23.00 | --Vitamin B ₂ and its derivatives | Free |
| 2936.24.00 | --D- or DL-Pantothenic acid (Vitamin B ₅) and its derivatives | Free |
| 2936.25.00 | --Vitamin B ₆ and its derivatives | Free |
| 2936.26.00 | --Vitamin B ₁₂ and its derivatives | Free |
| 2936.27.00 | --Vitamin C and its derivatives | Free |
| 2936.28.00 | --Vitamin E and its derivatives | Free |
| 2936.29.00 | --Other vitamins and their derivatives | Free |
| 2936.90.00 | -Other, including natural concentrates | Free |

| | | |
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| 2937 | HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES: | |
| 2937.1 | -Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: | |
| 2937.11.00 | --Somatotropin, its derivatives and structural analogues | Free |
| 2937.12.00 | --Insulin and its salts | Free |
| 2937.19.00 | --Other | Free |
| 2937.2 | -Steroidal hormones, their derivatives and structural analogues: | |
| 2937.21.00 | --Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | Free |
| 2937.22.00 | --Halogenated derivatives of corticosteroidal hormones | Free |
| 2937.23.00 | --Oestrogens and progestogens | Free |
| 2937.29.00 | --Other | Free |
| 2937.50 | -Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues: | |
| 2937.50.10 | ---Based on the carboxylic acids of 2918.9 | 5% |
| 2937.50.90 | ---Other | Free |
| 2937.90.00 | -Other | Free |

Sub-Chapter XII—Glycosides and alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives

| | | |
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| 2938 | GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES: | |
| 2938.10.00 | -Rutoside (rutin) and its derivatives | Free |
| 2938.90.00 | -Other | Free |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 29 Organic chemicals

| | | |
|------------|---|------|
| 2939 | ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES: | |
| 2939.1 | -Alkaloids of opium and their derivatives; salts thereof: | |
| 2939.11.00 | --Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof | Free |
| 2939.19.00 | --Other | Free |
| 2939.20.00 | -Alkaloids of cinchona and their derivatives; salts thereof | Free |
| 2939.30.00 | -Caffeine and its salts | Free |
| 2939.4 | -Alkaloids of ephedra and their derivatives; salts thereof: | |
| 2939.41.00 | --Ephedrine and its salts | Free |
| 2939.42.00 | --Pseudoephedrine (INN) and its salts | Free |
| 2939.43.00 | --Cathine (INN) and its salts | Free |
| 2939.44.00 | --Norephedrine and its salts | Free |
| 2939.45.00 | --Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts | Free |
| 2939.49.00 | --Other | Free |
| 2939.5 | -Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof: | |
| 2939.51.00 | --Fenetylline (INN) and its salts | Free |
| 2939.59.00 | --Other | Free |
| 2939.6 | -Alkaloids of rye ergot and their derivatives; salts thereof: | |
| 2939.61.00 | --Ergometrine (INN) and its salts | Free |
| 2939.62.00 | --Ergotamine (INN) and its salts | Free |
| 2939.63.00 | --Lysergic acid and its salts | Free |
| 2939.69.00 | --Other | Free |
| 2939.7 | -Other, of vegetal origin: | |
| 2939.72.00 | --Cocaine, ecgonine; salts, esters and other derivatives thereof | Free |

| | | |
|------------|---------|------|
| 2939.79.00 | --Other | Free |
| 2939.80.00 | -Other | Free |

Sub-Chapter XIII—Other organic compounds

| | | |
|------------|--|------|
| 2940 | SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF 2937, 2938 OR 2939: | |
| 2940.00.10 | ---Polyols being polyhydroxyether compounds containing 2 or more hydroxyl groups per molecule and containing not less than 50% by weight of reacted propylene oxide, other than polyesters | 5% |
| 2940.00.90 | ---Other | Free |
| 2941 | ANTIBIOTICS: | |
| 2941.10.00 | -Penicillins and their derivatives with a penicillanic acid structure; salts thereof | Free |
| 2941.20.00 | -Streptomycins and their derivatives; salts thereof | Free |
| 2941.30.00 | -Tetracyclines and their derivatives; salts thereof | Free |
| 2941.40.00 | -Chloramphenicol and its derivatives; salts thereof | Free |
| 2941.50.00 | -Erythromycin and its derivatives; salts thereof | Free |
| 2941.90.00 | -Other | Free |
| 2942.00.00 | OTHER ORGANIC COMPOUNDS | Free |

Chapter 30—Pharmaceutical products

Notes.

- 1.- This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (2404);
 - (c) Plasters specially calcined or finely ground for use in dentistry (2520);
 - (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (3301);
 - (e) Preparations of 3303.00.00 to 3307, even if they have therapeutic or prophylactic properties;
 - (f) Soap or other products of 3401 containing added medicaments;
 - (g) Preparations with a basis of plaster for use in dentistry (3407.00.00);
 - (h) Blood albumin not prepared for therapeutic or prophylactic uses (3502); or
 - (ij) Diagnostic reagents of 3822.
- 2.- For the purposes of 3002, “immunological products” applies to peptides and proteins (other than goods of 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

- 3.- For the purposes of 3003 and 3004 and of Note 4(d) to this Chapter, the following are to be treated:
- (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of 1302, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
- 4.- 3006 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule:
- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits;

- (h) Chemical contraceptive preparations based on hormones, on other products of 2937 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

- 1.- For the purposes of 3002.13 and 3002.14, the following are to be treated:
 - (a) as unmixed products, pure products, whether or not containing impurities;
 - (b) as products which have been mixed:
 - (1) the products mentioned in (a) above dissolved in water or in other solvents; and
 - (2) the products mentioned in (a) and (b)(1) above with an added stabiliser necessary for their preservation or transport; and
 - (3) the products mentioned in paragraph (a) and (b)(1) and (b)(2) above with any other additive.
 - 2.- 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; arteminol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).
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Additional Notes.

- 1.- 3005 does not cover:
 - (a) incontinence pads, whether or not having an adhesive strip (9619); or
 - (b) pants or napkins for adults (9619).
- 2.- Goods that contain vitamins or other products of heading 2936 are excluded from headings 3003 and 3004 unless the goods are goods to which Schedule 2, 3, 4 or 8 to the current Poisons Standard (within the meaning of the *Therapeutic Goods Act 1989* and as in force from time to time) applies. Medicaments prepared for intravenous, sub-cutaneous or intramuscular use are excluded from this Note.
- 3.- Goods that are dietary or other supplements containing:
 - (a) chemicals or compounds of Chapter 28 or 29; or
 - (b) plants, or parts of plants, of heading 1211;are excluded from headings 3003 and 3004 unless the goods are goods to which Schedule 2, 3, 4 or 8 to the current Poisons Standard (within the meaning of the *Therapeutic Goods Act 1989* and as in force from time to time) applies. Medicaments prepared for intravenous, sub-cutaneous or intramuscular use are excluded from this Note.

| | | |
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| 3001 | GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED: | |
| 3001.20.00 | -Extracts of glands or other organs or of their secretions | Free |
| 3001.90.00 | -Other | Free |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 30 Pharmaceutical products

| | | |
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| 3002 | HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS; CELL CULTURES, WHETHER OR NOT MODIFIED: | |
| 3002.1 | -Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes: | |
| 3002.12.00 | --Antisera and other blood fractions | Free |
| 3002.13 | --Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale: | |
| 3002.13.10 | ---Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39 | Free |
| 3002.13.90 | ---Other | Free |
| 3002.14 | --Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale: | |
| 3002.14.10 | ---Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39 | Free |
| 3002.14.90 | ---Other | Free |
| 3002.15 | --Immunological products, put up in measured doses or in forms or packings for retail sale: | |
| 3002.15.10 | ---Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39 | 5% |
| 3002.15.90 | ---Other | Free |
| 3002.4 | -Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: | |
| 3002.41.00 | --Vaccines for human medicine | Free |
| 3002.42.00 | --Vaccines for veterinary medicine | Free |
| 3002.49.00 | --Other | Free |
| 3002.5 | -Cell cultures, whether or not modified: | |
| 3002.51.00 | --Cell therapy products | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Pharmaceutical products **Chapter 30**

| | | |
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| 3002.59.00 | --Other | Free |
| 3002.90.00 | -Other | Free |
| 3003 | MEDICAMENTS (EXCLUDING GOODS OF 3002, 3005 OR 3006) 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: | |
| 3003.10.00 | -Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives | Free |
| 3003.20.00 | -Other, containing antibiotics | Free |
| 3003.3 | -Other, containing hormones or other products of 2937: | |
| 3003.31.00 | --Containing insulin | Free |
| 3003.39.00 | --Other | Free |
| 3003.4 | -Other, containing alkaloids or derivatives thereof: | |
| 3003.41.00 | --Containing ephedrine or its salts | Free |
| 3003.42.00 | --Containing pseudoephedrine (INN) or its salts | Free |
| 3003.43.00 | --Containing norephedrine or its salts | Free |
| 3003.49.00 | --Other | Free |
| 3003.60.00 | -Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter | Free |
| 3003.90.00 | -Other | Free |
| 3004 | MEDICAMENTS (EXCLUDING GOODS OF 3002, 3005 OR 3006) 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: | |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 30 Pharmaceutical products

| | | |
|------------|---|---------------------------|
| 3004.10.00 | -Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives | Free |
| 3004.20.00 | -Other, containing antibiotics | Free |
| 3004.3 | -Other, containing hormones or other products of 2937: | |
| 3004.31.00 | --Containing insulin | Free |
| 3004.32.00 | --Containing corticosteroid hormones, their derivatives or structural analogues | Free |
| 3004.39.00 | --Other | Free |
| 3004.4 | -Other, containing alkaloids or derivatives thereof: | |
| 3004.41.00 | --Containing ephedrine or its salts | Free |
| 3004.42.00 | --Containing pseudoephedrine (INN) or its salts | Free |
| 3004.43.00 | --Containing norephedrine or its salts | Free |
| 3004.49.00 | --Other | Free |
| 3004.50.00 | -Other, containing vitamins or other products of 2936 | Free |
| 3004.60.00 | -Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter | Free |
| 3004.90.00 | -Other | Free |
| 3005 | WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES: | |
| 3005.10.00 | -Adhesive dressings and other articles having an adhesive layer | 5% DCS:Free CA:Free |
| 3005.90 | -Other: | |
| 3005.90.10 | ---Wadding, including cotton wool and absorbent cotton | 5% |
| 3005.90.90 | ---Other | 5% DCS:Free CA:Free |

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| 3006 | 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: | |
| 3006.10.1 | ---Sterile surgical or dental adhesion barriers, whether or not absorbable, of plastics: | |
| 3006.10.11 | ----Of polymers of vinyl chloride, containing by weight not less than 6% of plasticisers, in the forms described in 3920 | 5% CA:Free |
| 3006.10.12 | ----Of plastics, in the forms described in 3920, as follows: | 5% CA:Free |
| | (a) of polymers of ethylene; | |
| | (b) of polymers of styrene; | |
| | (c) of polymers of vinyl chloride, NSA; | |
| | (d) of poly(vinyl butyral); | |
| | (e) of polyamides | |
| 3006.10.13 | ----Of plastics, in the forms described in 3920, as follows: | Free |
| | (a) of cellulose or its chemical derivatives; | |
| | (b) of amino-resins; | |
| | (c) of phenolic resins | |
| 3006.10.14 | ----Of plastics, in the forms described in 3921, as follows: | 5% CA:Free |
| | (a) of polymers of styrene; | |
| | (b) of vinyl chloride; | |
| | (c) of polyurethanes | |
| 3006.10.15 | ----Of cellulose or its chemical derivatives, coated, covered or laminated, NSA | Free |
| 3006.10.19 | ----Of other plastics | 5% |
| 3006.10.2 | ---Sterile surgical or dental adhesion barriers, whether or not absorbable, of textile fabrics: | |
| 3006.10.21 | ----In the form of knitted or crocheted fabrics containing by weight 5% or more of elastomeric yarn or rubber thread | 5% CA:Free |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 30 Pharmaceutical products

| | | |
|------------|---|---------------------------|
| 3006.10.22 | ----Of other knitted or crocheted fabrics of a width not exceeding 30 cm | Free |
| 3006.10.29 | ----Of other knitted or crocheted fabrics | 5% |
| 3006.10.90 | ---Other | Free |
| 3006.30.00 | -Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient | Free |
| 3006.40.00 | -Dental cements and other dental fillings; bone reconstruction cements | 5% |
| 3006.50.00 | -First-aid boxes and kits | Free |
| 3006.60.00 | -Chemical contraceptive preparations based on hormones, on other products of 2937 or on spermicides | Free |
| 3006.70.00 | -Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 5% |
| 3006.9 | -Other: | |
| 3006.91.00 | --Appliances identifiable for ostomy use | Free |
| 3006.92 | --Waste pharmaceuticals: | |
| 3006.92.10 | ---Goods, as follows: | 5% |
| | (a) of goods of 3005.90.10; | |
| | (b) of goods of 3006.40.00 | |
| 3006.92.20 | ---Of goods of 3005, NSA | 5% DCS:Free CA:Free |
| 3006.92.30 | ---Of goods of Chapter 30, NSA | Free |
| 3006.92.90 | ---Other | 5% |
| 3006.93.00 | --Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses | Free |

Chapter 31—Fertilisers

Notes.

- 1.- This Chapter does not cover:
 - (a) Animal blood of 0511;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of 3824; optical elements of potassium chloride (9001).

- 2.- 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in 3105:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

- (d) Liquid fertilisers consisting of the goods of subparagraph (a)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
- 3.- 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in 3105:
- (a) Goods which answer to one or other of the descriptions given below:
- (i) Basic slag;
 - (ii) Natural phosphates of 2510, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
- (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- 4.- 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in 3105:
- (a) Goods which answer to one or other of the descriptions given below:
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.

- 5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in 3105.
- 6.- For the purposes of 3105, “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

3101.00.00 ANIMAL OR VEGETABLE FERTILISERS, WHETHER Free
 OR NOT MIXED TOGETHER OR CHEMICALLY
 TREATED; FERTILISERS PRODUCED BY THE
 MIXING OR CHEMICAL TREATMENT OF ANIMAL
 OR VEGETABLE PRODUCTS

3102 MINERAL OR CHEMICAL FERTILISERS,
 NITROGENOUS:

3102.10.00 -Urea, whether or not in aqueous solution Free

3102.2 -Ammonium sulphate; double salts and mixtures of
 ammonium sulphate and ammonium nitrate:

3102.21.00 --Ammonium sulphate Free

3102.29.00 --Other Free

3102.30.00 -Ammonium nitrate, whether or not in aqueous solution Free

3102.40.00 -Mixtures of ammonium nitrate with calcium carbonate or Free
 other inorganic non-fertilising substances

3102.50.00 -Sodium nitrate Free

3102.60.00 -Double salts and mixtures of calcium nitrate and Free
 ammonium nitrate

3102.80.00 -Mixtures of urea and ammonium nitrate in aqueous or Free
 ammoniacal solution

3102.90.00 -Other, including mixtures not specified in the foregoing Free
 subheadings

3103 MINERAL OR CHEMICAL FERTILISERS,
 PHOSPHATIC:

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 31 Fertilisers

| | | |
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| 3103.1 | -Superphosphates: | |
| 3103.11.00 | --Containing by weight 35% or more of diphosphorus pentaoxide (P ₂ O ₅) | Free |
| 3103.19.00 | --Other | Free |
| 3103.90.00 | -Other | Free |
| 3104 | MINERAL OR CHEMICAL FERTILISERS, POTASSIC: | |
| 3104.20.00 | -Potassium chloride | Free |
| 3104.30.00 | -Potassium sulphate | Free |
| 3104.90.00 | -Other | Free |
| 3105 | MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 kg: | |
| 3105.10.00 | -Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | Free |
| 3105.20.00 | -Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | Free |
| 3105.30.00 | -Diammonium hydrogenorthophosphate (diammonium phosphate) | Free |
| 3105.40.00 | -Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | Free |
| 3105.5 | -Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: | |
| 3105.51.00 | --Containing nitrates and phosphates | Free |
| 3105.59.00 | --Other | Free |
| 3105.60.00 | -Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | Free |
| 3105.90.00 | -Other | Free |

Chapter 32—Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes.

- 1.- This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of 3203.00.00 or 3204, inorganic products of a kind used as luminophores (3206), glass obtained from fused quartz or other fused silica in the forms provided for in 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of 3212);
 - (b) Tannates or other tannin derivatives of products of 2936 to 2939, 2941 or 3501 to 3504.00.00; or
 - (c) Mastics of asphalt or other bituminous mastics (2715.00.00).
- 2.- 3204 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
- 3.- 3203.00.00, 3204, 3205.00.00 and 3206 apply also to preparations based on colouring matter (including, in the case of 3206, colouring pigments of 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (3212), or to other preparations of 3207, 3208, 3209, 3210.00.00, 3212, 3213 or 3215.
- 4.- 3208 includes solutions (other than collodions) consisting of any of the products specified in 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

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- 5.- In this Chapter, “colouring matter” does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
- 6.- In 3212, “stamping foils” applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

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| 3201 | TANNING EXTRACTS OF VEGETABLE ORIGINS; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES: | |
| 3201.10.00 | -Quebracho extract | Free |
| 3201.20.00 | -Wattle extract | Free |
| 3201.90.00 | -Other | Free |
| 3202 | SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING: | |
| 3202.10.00 | -Synthetic organic tanning substances | Free |
| 3202.90.00 | -Other | Free |
| 3203.00.00 | COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other
 colouring matter; paints and varnishes; putty and other mastics; inks **Chapter 32**

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| 3204 | SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED: | |
| 3204.1 | -Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: | |
| 3204.11.00 | --Disperse dyes and preparations based thereon | 5% |
| 3204.12.00 | --Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon | 5% |
| 3204.13.00 | --Basic dyes and preparations based thereon | 5% |
| 3204.14.00 | --Direct dyes and preparations based thereon | Free |
| 3204.15.00 | --Vat dyes (including those usable in that state as pigments) and preparations based thereon | Free |
| 3204.16.00 | --Reactive dyes and preparations based thereon | 5% |
| 3204.17.00 | --Pigments and preparations based thereon | 5% |
| 3204.18.00 | --Carotenoid colouring matters and preparations based thereon | 5% |
| 3204.19.00 | --Other, including mixtures of colouring matter of two or more of 3204.11.00 to 3204.19.00 | 5% |
| 3204.20.00 | -Synthetic organic products of a kind used as fluorescent brightening agents | Free |
| 3204.90.00 | -Other | 5% |
| 3205.00.00 | COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES | 5% CA:Free |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

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| 3206 | OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF 3203.00.00, 3204 OR 3205.00.00; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED: | |
| 3206.1 | -Pigments and preparations based on titanium dioxide: | |
| 3206.11.00 | --Containing 80% or more by weight of titanium dioxide calculated on the dry matter | 5% |
| 3206.19.00 | --Other | 5% |
| 3206.20.00 | -Pigments and preparations based on chromium compounds | 5% |
| 3206.4 | -Other colouring matter and other preparations: | |
| 3206.41.00 | --Ultramarine and preparations based thereon | Free |
| 3206.42.00 | --Lithopone and other pigments and preparations based on zinc sulphide | Free |
| 3206.49 | --Other: | |
| 3206.49.10 | ---Goods, as follows: | Free |
| | (a) pigments and preparations based on cadmium compounds; | |
| | (b) pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides) | |
| 3206.49.90 | ---Other | 5% |
| 3206.50.00 | -Inorganic products of a kind used as luminophores | Free |
| 3207 | PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES: | |
| 3207.10.00 | -Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 5% |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other
 colouring matter; paints and varnishes; putty and other mastics; inks **Chapter 32**

| | | |
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| 3207.20.00 | -Vitrifiable enamels and glazes, engobes (slips) and similar preparations | 5% |
| 3207.30.00 | -Liquid lustres and similar preparations | Free |
| 3207.40.00 | -Glass frit and other glass, in the form of powder, granules or flakes | Free |
| 3208 | PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER: | |
| 3208.10.00 | -Based on polyesters | 5% |
| 3208.20.00 | -Based on acrylic or vinyl polymers | 5% |
| 3208.90.00 | -Other | 5% |
| 3209 | PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM: | |
| 3209.10.00 | -Based on acrylic or vinyl polymers | 5% |
| 3209.90.00 | -Other | 5% |
| 3210.00.00 | OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER | 5% |
| 3211.00.00 | PREPARED DRIERS | 5% |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

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| 3212 | PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE: | |
| 3212.10.00 | -Stamping foils | 5% |
| 3212.90.00 | -Other | 5% |
| 3213 | ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS: | |
| 3213.10.00 | -Colours in sets | 5% |
| 3213.90.00 | -Other | 5% |
| 3214 | GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE: | |
| 3214.10.00 | -Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings | 5% CA:Free |
| 3214.90.00 | -Other | 5% CA:Free |
| 3215 | PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID: | |
| 3215.1 | -Printing ink: | |
| 3215.11.00 | --Black | 5% From 1 July 2018 2.5% From 1 July 2019 Free |

Classification of goods and general and special rates of duty **Schedule 3**
Products of the chemical or allied industries **Section VI**
Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other
colouring matter; paints and varnishes; putty and other mastics; inks **Chapter 32**

| | | |
|------------|---------|-----------------------|
| 3215.19.00 | --Other | 5% |
| | | From 1 July 2018 2.5% |
| | | From 1 July 2019 Free |
| 3215.90.00 | -Other | 5% |

Chapter 33—Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

- 1.- This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of 1301 or 1302;
 - (b) Soap or other products of 3401; or
 - (c) Gum, wood or sulphate turpentine or other products of 3805.
- 2.- “Odoriferous substances” in 3302 refers only to the substances of 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- 3.- 3303.00.00 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
- 4.- In 3307, “perfumery, cosmetic or toilet preparations”, applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

3301 ESSENTIAL OILS (TERPENELESS OR NOT),
INCLUDING CONCRETES AND ABSOLUTES;
RESINOIDS; EXTRACTED OLEORESINS;
CONCENTRATES OF ESSENTIAL OILS IN FATS, IN
FIXED OILS, IN WAXES OR THE LIKE, OBTAINED
BY ENFLEURAGE OR MACERATION; TERPENIC
BY-PRODUCTS OF THE DETERPENATION OF
ESSENTIAL OILS; AQUEOUS DISTILLATES AND
AQUEOUS SOLUTIONS OF ESSENTIAL OILS:

3301.1 -Essential oils of citrus fruit:

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Essential oils and resinoids; perfumery, cosmetic or toilet preparations **Chapter 33**

| | | |
|------------|--|------------------------|
| 3301.12.00 | --Of orange | Free |
| 3301.13.00 | --Of lemon | Free |
| 3301.19.00 | --Other | Free |
| 3301.2 | -Essential oils other than those of citrus fruit: | |
| 3301.24.00 | --Of peppermint (<i>Mentha piperita</i>) | Free |
| 3301.25.00 | --Of other mints | Free |
| 3301.29.00 | --Other | Free |
| 3301.30.00 | -Resinoids | Free |
| 3301.90.00 | -Other | Free |
| | | |
| 3302 | MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES: | |
| 3302.10 | -Of a kind used in the food or drink industries: | |
| 3302.10.1 | ---Of a kind used in the manufacture of beverages: | |
| 3302.10.11 | ----Preparations known as "Angostura aromatic bitters" | Free |
| 3302.10.12 | ----Compound alcoholic preparations, NSA | 5% DCS:4% DCT:5% |
| 3302.10.19 | ----Other | 4% DCS:Free |
| 3302.10.90 | ---Other | 5% |
| 3302.90.00 | -Other | 5% |
| | | |
| 3303.00.00 | PERFUMES AND TOILET WATERS | 5% |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations

| | | |
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| 3304 | BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUN SCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS: | |
| 3304.10.00 | -Lip make-up preparations | 5% |
| 3304.20.00 | -Eye make-up preparations | 5% |
| 3304.30.00 | -Manicure or pedicure preparations | 5% |
| 3304.9 | -Other: | |
| 3304.91.00 | --Powders, whether or not compressed | 5% |
| 3304.99.00 | --Other | 5% |
| 3305 | PREPARATIONS FOR USE ON THE HAIR: | |
| 3305.10.00 | -Shampoos | 5% |
| 3305.20.00 | -Preparations for permanent waving or straightening | 5% |
| 3305.30.00 | -Hair lacquers | 5% |
| 3305.90.00 | -Other | 5% |
| 3306 | PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES: | |
| 3306.10.00 | -Dentifrices | 5% |
| 3306.20 | -Yarn used to clean between the teeth (dental floss): | |
| 3306.20.10 | ---Of high tenacity yarn of nylon or other polyamides | Free |
| 3306.20.90 | ---Other | 5% DC:5% |
| 3306.90.00 | -Other | 5% |

Classification of goods and general and special rates of duty **Schedule 3**
Products of the chemical or allied industries **Section VI**
Essential oils and resinoids; perfumery, cosmetic or toilet preparations **Chapter 33**

| | | |
|------------|---|------|
| 3307 | PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES: | |
| 3307.10.00 | -Pre-shave, shaving or after-shave preparations | 5% |
| 3307.20.00 | -Personal deodorants and antiperspirants | 5% |
| 3307.30.00 | -Perfumed bath salts and other bath preparations | 5% |
| 3307.4 | -Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites: | |
| 3307.41.00 | --“Agarbatti” and other odoriferous preparations which operate by burning | Free |
| 3307.49.00 | --Other | 5% |
| 3307.90.00 | -Other | 5% |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

Chapter 34—Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

Notes.

- 1.- This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (1517);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (3305, 3306 or 3307).
 - 2.- For the purposes of 3401, “soap” applies only to soap soluble in water. Soap and the other products of 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in 3405 as “scouring powders and similar preparations”.
 - 3.- For the purposes of 3402, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20 °C and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
-

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

4.- In 3403, “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.

5.- In 3404, subject to the exclusions provided below, “artificial waxes and prepared waxes” applies only to:

- (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (b) Products obtained by mixing different waxes;
- (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of 1516, 3402 or 3823, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of 1521;
- (c) Mineral waxes or similar products of 2712, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (3405, 3809, etc.).

3401 SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT:

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

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| 3401.1 | -Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: | |
| 3401.11.00 | --For toilet use (including medicated products) | 5% |
| 3401.19.00 | --Other | 5% |
| 3401.20.00 | -Soap in other forms | 5% |
| 3401.30.00 | -Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 5% |
| 3402 | ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF 3401: | |
| 3402.3 | -Anionic organic surface-active agents, whether or not put up for retail sale: | |
| 3402.31.00 | --Linear alkylbenzene sulphonic acids and their salts | 5% |
| 3402.39.00 | --Other | 5% |
| 3402.4 | -Other organic surface-active agents, whether or not put up for retail sale: | |
| 3402.41.00 | --Cationic | 5% |
| 3402.42.00 | --Non-ionic | 5% |
| 3402.49.00 | --Other | 5% |
| 3402.50.00 | -Preparations put up for retail sale | 5% |
| 3402.90.00 | -Other | 5% |

Classification of goods and general and special rates of duty **Schedule 3**

Products of the chemical or allied industries **Section VI**

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

Chapter 34

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| 3403 | LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS: | |
| 3403.1 | -Containing petroleum oils or oils obtained from bituminous minerals: | |
| 3403.11 | --Preparations for the treatment of textile materials, leather, furskins or other materials: | |
| 3403.11.10 | ---In solid or semi-solid form | \$0.142/kg NZ/PG/FI/ DC/LDC: \$0.142/kg |
| 3403.11.90 | ---Other | \$0.142/L NZ/PG/FI/ DC/LDC: \$0.142/L |
| 3403.19 | --Other: | |
| 3403.19.10 | ---In solid or semi-solid form | \$0.142/kg NZ/PG/FI/ DC/LDC: \$0.142/kg |
| 3403.19.90 | ---Other | \$0.142/L NZ/PG/FI/ DC/LDC: \$0.142/L |
| 3403.9 | -Other: | |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

| | | |
|------------|--|--|
| 3403.91 | --Preparations for the treatment of textile materials, leather, furskins or other materials: | |
| 3403.91.10 | ---In solid or semi-solid form | \$0.142/kg NZ/PG/FI/ DC/LDC: \$0.142/kg |
| 3403.91.90 | ---Other | \$0.142/L NZ/PG/FI/ DC/LDC: \$0.142/L |
| 3403.99 | --Other: | |
| 3403.99.10 | ---In solid or semi-solid form | \$0.142/kg NZ/PG/FI/ DC/LDC: \$0.142/kg |
| 3403.99.90 | ---Other | \$0.142/L NZ/PG/FI/ DC/LDC: \$0.142/L |
| 3404 | ARTIFICIAL WAXES AND PREPARED WAXES: | |
| 3404.20.00 | -Of poly(oxyethylene) (polyethylene glycol) | Free |
| 3404.90.00 | -Other | 5% |
| 3405 | POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF 3404: | |

Classification of goods and general and special rates of duty **Schedule 3**

Products of the chemical or allied industries **Section VI**

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

Chapter 34

| | | |
|------------|---|----|
| 3405.10.00 | -Polishes, creams and similar preparations for footwear or leather | 5% |
| 3405.20.00 | -Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 5% |
| 3405.30.00 | -Polishes and similar preparations for coachwork, other than metal polishes | 5% |
| 3405.40.00 | -Scouring pastes and powders and other scouring preparations | 5% |
| 3405.90.00 | -Other | 5% |
| 3406.00.00 | CANDLES, TAPERS AND THE LIKE | 5% |
| 3407.00.00 | MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN’S AMUSEMENT; PREPARATIONS KNOWN AS “DENTAL WAX” OR AS “DENTAL IMPRESSION COMPOUNDS”, PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE) | 5% |

Chapter 35—Albuminoidal substances; modified starches; glues; enzymes

Notes.

- 1.- This Chapter does not cover:
 - (a) Yeasts (2102);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (3202);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (3913); or
 - (f) Gelatin products of the printing industry (Chapter 49).
- 2.- For the purposes of 3505, “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.
Such products with a reducing sugar content exceeding 10% fall in 1702.

| | | |
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| 3501 | CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES: | |
| 3501.10.00 | -Casein | Free |
| 3501.90.00 | -Other | Free |
| 3502 | ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES: | |
| 3502.1 | -Egg albumin: | |
| 3502.11.00 | --Dried | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Albuminoidal substances; modified starches; glues; enzymes **Chapter 35**

| | | |
|------------|--|------|
| 3502.19.00 | --Other | Free |
| 3502.20.00 | -Milk albumin, including concentrates of two or more whey proteins | Free |
| 3502.90.00 | -Other | Free |
| 3503 | 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 3501: | |
| 3503.00.10 | ---Gelatin | 5% |
| 3503.00.90 | ---Other | Free |
| 3504.00.00 | PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED | Free |
| 3505 | DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES: | |
| 3505.10.00 | -Dextrins and other modified starches | Free |
| 3505.20.00 | -Glues | Free |
| 3506 | PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 kg: | |
| 3506.10.00 | -Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | 5% |
| 3506.9 | -Other: | |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 35 Albuminoidal substances; modified starches; glues; enzymes

| | | |
|------------|---|-----------------------|
| 3506.91 | --Adhesives based on polymers of 3901 to 3913 or on rubber: | |
| 3506.91.10 | --Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels | 5% |
| | | From 1 July 2018 2.5% |
| | | From 1 July 2019 Free |
| 3506.91.90 | ---Other | 5% |
| 3506.99.00 | --Other | 5% |
| 3507 | ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED: | |
| 3507.10.00 | -Rennet and concentrates thereof | Free |
| 3507.90.00 | -Other | Free |

Chapter 36—Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Notes.

- 1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or (b) below.
- 2.- In 3606, “articles of combustible materials” applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

| | | |
|------------|---|----|
| 3601.00.00 | PROPELLENT POWDERS | 5% |
| 3602.00.00 | PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS | 5% |
| 3603 | SAFETY FUSES; DETONATING CORDS; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS: | |
| 3603.10.00 | -Safety fuses | 5% |
| 3603.20.00 | -Detonating cords | 5% |
| 3603.30.00 | -Percussion caps | 5% |
| 3603.40.00 | -Detonating caps | 5% |
| 3603.50.00 | -Igniters | 5% |
| 3603.60.00 | -Electric detonators | 5% |

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

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| 3604 | FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES: | |
| 3604.10.00 | -Fireworks | Free |
| 3604.90.00 | -Other | 5% CA:Free |
| 3605.00.00 | MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF 3604 | Free |
| 3606 | FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER: | |
| 3606.10.00 | -Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³ | Free |
| 3606.90.00 | -Other | Free |

Chapter 37—Photographic or cinematographic goods

Notes.

- 1.- This Chapter does not cover waste or scrap.
- 2.- In this Chapter “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermosensitive, surfaces.

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| 3701 | PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS: | |
| 3701.10.00 | -For X-ray | 5% |
| 3701.20.00 | -Instant print film | Free |
| 3701.30.00 | -Other plates and film, with any side exceeding 255 mm | 5% |
| | | From 1 July 2018 2.5% |
| | | From 1 July 2019 Free |
| 3701.9 | -Other: | |
| 3701.91.00 | --For colour photography (polychrome) | Free |
| 3701.99.00 | --Other | 5% |
| | | From 1 July 2018 2.5% |
| | | From 1 July 2019 Free |
| 3702 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED: | |
| 3702.10.00 | -For X-ray | Free |
| 3702.3 | -Other film, without perforations, of a width not exceeding 105 mm: | |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 37 Photographic or cinematographic goods

| | | |
|------------|---|------|
| 3702.31 | --For colour photography (polychrome): | |
| 3702.31.10 | ---Instant print film | Free |
| 3702.31.90 | ---Other | 5% |
| 3702.32 | --Other, with silver halide emulsion: | |
| 3702.32.10 | ---Instant print film | Free |
| 3702.32.90 | ---Other | 5% |
| 3702.39 | --Other: | |
| 3702.39.10 | ---Instant print film | Free |
| 3702.39.90 | ---Other | 5% |
| 3702.4 | -Other film, without perforations, of a width exceeding 105 mm: | |
| 3702.41 | --Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome): | |
| 3702.41.10 | ---Instant print film | Free |
| 3702.41.90 | ---Other | 5% |
| 3702.42 | --Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography: | |
| 3702.42.10 | ---Instant print film | Free |
| 3702.42.90 | ---Other | 5% |
| 3702.43 | --Of a width exceeding 610 mm and of a length not exceeding 200 m: | |
| 3702.43.10 | ---Instant print film | Free |
| 3702.43.90 | ---Other | 5% |
| 3702.44 | --Of a width exceeding 105 mm but not exceeding 610 mm: | |
| 3702.44.10 | ---Instant print film | Free |
| 3702.44.90 | ---Other | 5% |
| 3702.5 | -Other film, for colour photography (polychrome): | |
| 3702.52 | --Of a width not exceeding 16 mm: | |
| 3702.52.10 | ---Of a length not exceeding 14 m | Free |
| 3702.52.90 | ---Other | Free |
| 3702.53.00 | --Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Photographic or cinematographic goods **Chapter 37**

| | | |
|------------|--|------|
| 3702.54.00 | --Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides | Free |
| 3702.55.00 | --Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m | Free |
| 3702.56.00 | --Of a width exceeding 35 mm | Free |
| 3702.9 | -Other: | |
| 3702.96 | --Of a width not exceeding 35 mm and of a length not exceeding 30 m: | |
| 3702.96.10 | ---Of a width not exceeding 16 mm | Free |
| 3702.96.90 | ---Other | Free |
| 3702.97.00 | --Of a width not exceeding 35 mm and of a length exceeding 30 m | Free |
| 3702.98.00 | --Of a width exceeding 35 mm | Free |
| 3703 | PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED: | |
| 3703.10 | -In rolls of a width exceeding 610 mm: | |
| 3703.10.10 | ---Papers of a kind used in the production of heliographic prints, blue-prints and like prints | Free |
| 3703.10.90 | ---Other | Free |
| 3703.20.00 | -Other, for colour photography (polychrome) | Free |
| 3703.90.00 | -Other | Free |
| 3704.00.00 | PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED | Free |
| 3705 | PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM: | |
| 3705.00.10 | ---For offset reproduction | Free |
| 3705.00.9 | ---Other: | |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 37 Photographic or cinematographic goods

| | | |
|------------|---|--|
| 3705.00.91 | ----Goods, as follows: (a) films, filmstrips, slides and transparencies; (b) microfilms | Free |
| 3705.00.99 | ----Other | 5% From 1 July 2018 2.5% From 1 July 2019 Free |
| 3706 | CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK: | |
| 3706.10.00 | -Of a width of 35 mm or more | Free |
| 3706.90.00 | -Other | Free |
| 3707 | CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE: | |
| 3707.10.00 | -Sensitising emulsions | Free |
| 3707.90.00 | -Other | 5% From 1 July 2018 2.5% From 1 July 2019 Free |

Chapter 38—Miscellaneous chemical products

Notes.

- 1.- This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (3801);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in 3808;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (3813.00.00);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3(a) or 3(c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally 2106);
 - (c) Products of 2404;
 - (d) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3(a) or 3(b) to Chapter 26 (2620);
 - (e) Medicaments (3003 or 3004); or
 - (f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (2620), spent catalysts of a kind used principally for the recovery of precious metal (7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
- 2.- (A) For the purpose of 3822, “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and

the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, 3822 shall take precedence over any other heading of this Schedule.
- 3.- 3824 includes the following goods which are not to be classified in any other heading of this Schedule:
- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of 9612), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example Seger cones).
- 4.- Throughout this Schedule, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. "Municipal waste", however, does not cover:
- (a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of this Schedule;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6(a) below.

- 5.- For the purposes of 3825, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
- 6.- For the purposes of 3825, “other wastes” applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.
- “Other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (2710).
- 7.- For the purposes of 3826, “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Subheading Notes.

- 1.- 3808.5 covers only goods of 3808, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN)), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane

Schedule 3 Classification of goods and general and special rates of duty

Section VI Products of the chemical or allied industries

Chapter 38 Miscellaneous chemical products

(HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).

- 2.- 3808.61 to 3808.69 cover only goods of 3808, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
- 3.- 3824.8 covers only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN)); 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.
- Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48% by weight, with the following molecular formula: $C_xH_{(2x-y+2)}Cl_y$, where $x=10$ to 13 and $y=1$ to 13 .
- 4.- For the purposes of 3825.4, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as
-

presented as primary products, whether or not intended for recovery of the solvents.

Additional Note.

- 1.- For the purposes of 3822.12.20, 3822.12.30, 3822.12.40, 3822.19.20, 3822.19.30 and 3822.19.40, the specifications are:
- (a) in strips or rolls of a width exceeding 15 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state.

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| 3801 | ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES: | |
| 3801.10.00 | -Artificial graphite | Free |
| 3801.20.00 | -Colloidal or semi-colloidal graphite | Free |
| 3801.30.00 | -Carbonaceous pastes for electrodes and similar pastes for furnace linings | Free |
| 3801.90.00 | -Other | Free |
| 3802 | ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK: | |
| 3802.10.00 | -Activated carbon | Free |
| 3802.90.00 | -Other | Free |
| 3803.00.00 | TALL OIL, WHETHER OR NOT REFINED | Free |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 38 Miscellaneous chemical products

| | | |
|------------|--|------|
| 3804.00.00 | RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF 3803.00.00 | Free |
| 3805 | GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT: | |
| 3805.10.00 | -Gum, wood or sulphate turpentine oils | Free |
| 3805.90.00 | -Other | Free |
| 3806 | ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS: | |
| 3806.10.00 | -Rosin and resin acids | Free |
| 3806.20.00 | -Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | Free |
| 3806.30.00 | -Ester gums | 5% |
| 3806.90.00 | -Other | Free |
| 3807.00.00 | WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Miscellaneous chemical products **Chapter 38**

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| 3808 | 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): | |
| 3808.5 | --Goods specified in Subheading Note 1 to this Chapter: | |
| 3808.52 | --DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g: | |
| 3808.52.10 | ---Goods, as follows: | Free |
| | (a) fly-papers; | |
| | (b) mosquito spirals and coils | |
| 3808.52.90 | ---Other | 5% |
| 3808.59 | --Other: | |
| 3808.59.10 | ---Goods, as follows: | Free |
| | (a) fly-papers; | |
| | (b) mosquito spirals and coils | |
| 3808.59.90 | ---Other | 5% |
| 3808.6 | --Goods specified in Subheading Note 2 to this Chapter: | |
| 3808.61 | --In packings of a net weight content not exceeding 300 g: | |
| 3808.61.10 | ---Goods, as follows: | Free |
| | (a) fly-papers; | |
| | (b) mosquito spirals and coils | |
| 3808.61.90 | ---Other | 5% |
| 3808.62 | --In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg: | |
| 3808.62.10 | ---Goods, as follows: | Free |
| | (a) fly-papers; | |
| | (b) mosquito spirals and coils | |
| 3808.62.90 | ---Other | 5% |
| 3808.69 | --Other: | |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 38 Miscellaneous chemical products

| | | |
|------------|---|------|
| 3808.69.10 | ---Goods, as follows: | Free |
| | (a) fly-papers; | |
| | (b) mosquito spirals and coils | |
| 3808.69.90 | ---Other | 5% |
| 3808.9 | -Other: | |
| 3808.91 | --Insecticides: | |
| 3808.91.10 | ---Goods, other than goods specified in Subheading Note 1 or 2 to this Chapter, as follows: | Free |
| | (a) camphor; | |
| | (b) fly-papers; | |
| | (c) mosquito spirals and coils | |
| 3808.91.90 | ---Other | 5% |
| 3808.92.00 | --Fungicides | 5% |
| 3808.93.00 | --Herbicides, anti-sprouting products and plant-growth regulators | 5% |
| 3808.94.00 | --Disinfectants | 5% |
| 3808.99.00 | --Other | 5% |
| 3809 | FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED: | |
| 3809.10.00 | -With a basis of amylaceous substances | Free |
| 3809.9 | -Other: | |
| 3809.91.00 | --Of a kind used in the textile or like industries | Free |
| 3809.92.00 | --Of a kind used in the paper or like industries | Free |
| 3809.93.00 | --Of a kind used in the leather or like industries | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Miscellaneous chemical products **Chapter 38**

| | | |
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| 3810 | PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS: | |
| 3810.10.00 | -Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials | Free |
| 3810.90.00 | -Other | Free |
| 3811 | ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS: | |
| 3811.1 | -Anti-knock preparations: | |
| 3811.11.00 | --Based on lead compounds | Free |
| 3811.19.00 | --Other | Free |
| 3811.2 | -Additives for lubricating oils: | |
| 3811.21 | --Containing petroleum oils or oils obtained from bituminous minerals: | |
| 3811.21.10 | ---In solid or semi-solid form | \$0.142/kg NZ/PG/FI/ DC/LDC: \$0.142/kg |
| 3811.21.90 | ---Other | \$0.142/L NZ/PG/FI/ DC/LDC: \$0.142/L |
| 3811.29.00 | --Other | Free |
| 3811.90.00 | -Other | Free |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 38 Miscellaneous chemical products

| | | |
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| 3812 | PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS: | |
| 3812.10.00 | -Prepared rubber accelerators | Free |
| 3812.20.00 | -Compound plasticisers for rubber or plastics | Free |
| 3812.3 | -Anti-oxidising preparations and other compound stabilizers for rubber or plastics: | |
| 3812.31.00 | --Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ) | 5% |
| 3812.39.00 | --Other | 5% |
| 3813.00.00 | PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES | 5% |
| 3814.00.00 | ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS | 5% |
| 3815 | REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED: | |
| 3815.1 | -Supported catalysts: | |
| 3815.11.00 | --With nickel or nickel compounds as the active substance | 5% |
| 3815.12.00 | --With precious metal or precious metal compounds as the active substance | 5% |
| 3815.19.00 | --Other | 5% |
| 3815.90.00 | -Other | 5% |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Miscellaneous chemical products **Chapter 38**

| | | |
|------------|---|---|
| 3816 | REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, INCLUDING DOLOMITE RAMMING MIX, OTHER THAN PRODUCTS OF 3801: | |
| 3816.00.10 | ---Dolomite ramming mix | Free |
| 3816.00.90 | ---Other | 5% |
| 3817 | MIXED ALKYL BENZENES AND MIXED ALKYLNAPHTHALENES, OTHER THAN THOSE OF 2707 OR 2902: | |
| 3817.00.10 | ---Mixed alkylbenzenes | 5%, and \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 3817.00.20 | ---Mixed alkylnaphthalenes | Free |
| 3818.00.00 | CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS | Free |
| 3819.00.00 | HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS | 5%, and \$0.142/L NZ/PG/FI/ DC/LDC: \$0.142/L |
| 3820.00.00 | ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS | 5% |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 38 Miscellaneous chemical products

| | | |
|------------|---|------|
| 3821 | PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS: | |
| 3821.00.10 | ---Prepared culture media for the development or maintenance of plant, human or animal cells | 5% |
| 3821.00.90 | ---Other | Free |
| 3822 | DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, WHETHER OR NOT PUT UP IN THE FORM OF KITS, OTHER THAN THOSE OF 3006; CERTIFIED REFERENCE MATERIALS: | |
| 3822.1 | -Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits: | |
| 3822.11 | --For malaria: | |
| 3822.11.10 | ---Diagnostic test kits | Free |
| 3822.11.2 | ---Immunological products: | |
| 3822.11.21 | ----Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39 | 5% |
| 3822.11.29 | ----Other | Free |
| 3822.12 | --For Zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i> : | |
| 3822.12.10 | ---Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39 | 5% |
| 3822.12.20 | ---Goods that are: | Free |
| | (a) on a backing of cellulose, in the forms described in Note 10 to Chapter 39; or | |
| | (b) indicator paper and paperboard of specifications mentioned in Additional Note 1 to this Chapter | |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Miscellaneous chemical products **Chapter 38**

| | | |
|------------|---|----------|
| 3822.12.30 | ---Goods that are: | 5% |
| | (a) on a backing of plastics other than cellulose, in the forms described in Note 10 to Chapter 39; or | |
| | (b) on a backing of paper or paperboard of specifications not mentioned in Additional Note 1 to this Chapter | |
| 3822.12.40 | ---Goods that are: | 5% |
| | (a) on a backing of plastics, NSA; or | CA: Free |
| | (b) of specifications mentioned in Additional Note 1 to this Chapter, NSA | |
| 3822.12.90 | ---Other | Free |
| 3822.13.00 | --For blood-grouping | Free |
| 3822.19 | --Other: | |
| 3822.19.10 | ---Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39 | 5% |
| 3822.19.20 | ---Goods that are: | Free |
| | (a) on a backing of cellulose, in the forms described in Note 10 to Chapter 39; or | |
| | (b) indicator paper and paperboard of specifications mentioned in Additional Note 1 to this Chapter | |
| 3822.19.30 | ---Goods that are: | 5% |
| | (a) on a backing of plastics other than cellulose, in the forms described in Note 10 to Chapter 39; or | |
| | (b) on a backing of paper or paperboard of specifications not mentioned in Additional Note 1 to this Chapter | |
| 3822.19.40 | ---Goods that are: | 5% |
| | (a) on a backing of plastics, NSA; or | CA: Free |
| | (b) of specifications mentioned in Additional Note 1 to this Chapter, NSA | |
| 3822.19.90 | ---Other | Free |
| 3822.90.00 | -Other | Free |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 38 Miscellaneous chemical products

| | | |
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| 3823 | INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS: | |
| 3823.1 | -Industrial monocarboxylic fatty acids; acid oils from refining: | |
| 3823.11.00 | --Stearic acid | 5% DCS:4% DCT:5% |
| 3823.12.00 | --Oleic acid | 5% DCS:4% DCT:5% |
| 3823.13.00 | --Tall oil fatty acids | 5% DCS:4% DCT:5% |
| 3823.19.00 | --Other | 5% DCS:4% DCT:5% |
| 3823.70.00 | -Industrial fatty alcohols | Free |
| 3824 | PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED: | |
| 3824.10.00 | -Prepared binders for foundry moulds or cores | Free |
| 3824.30.00 | -Non-agglomerated metal carbides mixed together or with metallic binders | Free |
| 3824.40.00 | -Prepared additives for cements, mortars or concretes | 5% |
| 3824.50.00 | -Non-refractory mortars and concretes | Free |
| 3824.60.00 | -Sorbitol other than that of 2905.44.00 | Free |
| 3824.8 | -Goods specified in Subheading Note 3 to this Chapter: | |
| 3824.81.00 | --Containing oxirane (ethylene oxide) | 5% |
| 3824.82.00 | --Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 5% |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Miscellaneous chemical products **Chapter 38**

| | | |
|------------|---|----------------------------|
| 3824.83.00 | --Containing tris(2,3-dibromopropyl) phosphate | 5% |
| 3824.84.00 | --Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO) | 5% |
| 3824.85.00 | --Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | 5% |
| 3824.86.00 | --Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO) | 5% |
| 3824.87.00 | --Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride | 5% |
| 3824.88.00 | --Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers | 5% |
| 3824.89.00 | --Containing short-chain chlorinated paraffins | 5% |
| 3824.9 | -Other: | |
| 3824.91.00 | --Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate | 5% |
| 3824.92.00 | --Polyglycol esters of methylphosphonic acid | 5% |
| 3824.99 | --Other: | |
| 3824.99.10 | ---Goods, as follows: | Free |
| | (a) case hardening preparations; | |
| | (b) food preservatives; | |
| | (c) organic derivatives of clay minerals; | |
| | (d) Seger cones and other fusible ceramic firing testers; | |
| | (e) naphthenic acids, their water-insoluble salts and their esters | |
| 3824.99.30 | ---Blends of gasoline and ethanol, not being blends classified to 2710 | \$0.396/L of gasoline plus |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 38 Miscellaneous chemical products

| | | |
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| | | \$0.396/L of ethanol plus \$0.396/L of other substances (if any) in the blend NZ/PG/FI/ DC/LDC: \$0.396/L of gasoline plus \$0.396/L of ethanol plus \$0.396/L of other substances (if any) in the blend |
| 3824.99.40 | ---Blends of diesel and ethanol, not being blends classified to 2710 | \$0.396/L of diesel plus \$0.396/L of ethanol plus \$0.396/L of other substances (if any) in the blend NZ/PG/FI/ DC/LDC: \$0.396/L of diesel plus \$0.396/L of ethanol |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Miscellaneous chemical products **Chapter 38**

| | | |
|------------|--|---|
| | | plus \$0.396/L of other substances (if any) in the blend |
| 3824.99.90 | ---Other | 5% |
| 3825 | RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER: | |
| 3825.10.00 | -Municipal waste | 5% |
| 3825.20.00 | -Sewage sludge | 5% |
| 3825.30 | -Clinical waste: | |
| 3825.30.1 | ---Wadding, gauze, bandages, and similar articles of 3005: | |
| 3825.30.11 | ----Of goods of 3005.10.00 or 3005.90.90 | 5% |
| | | DCS:Free CA:Free |
| 3825.30.19 | ----Of goods of 3005.90.10 | 5% |
| 3825.30.20 | ---Surgical gloves | 5% |
| 3825.30.30 | ---Syringes, needles, catheters, cannulae, and the like of 9018.31.00, 9018.32.00 or 9018.39.00 | Free |
| 3825.30.90 | ---Other | 5% |
| 3825.4 | -Waste organic solvents: | |
| 3825.41.00 | --Halogenated | 5% |
| 3825.49.00 | --Other | 5% |
| 3825.50.00 | -Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 5% |
| 3825.6 | -Other wastes from chemical or allied industries: | |
| 3825.61.00 | --Mainly containing organic constituents | 5% |
| 3825.69.00 | --Other | 5% |
| 3825.90.00 | -Other | 5% |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 38 Miscellaneous chemical products

| | | |
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| 3826 | BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS: | |
| 3826.00.10 | ---Biodiesel, other than goods of 2710 or 3826.00.20 | \$0.38143/L NZ/PG/FI/ DC/LDC: \$0.38143/L |
| 3826.00.20 | ---Mixtures of biodiesel and other substances, not being goods classified to 2710 | \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances in the blend NZ/PG/FI/ DC/LDC: \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances in the blend |
| 3827 | MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE, NOT ELSEWHERE SPECIFIED OR INCLUDED: | |
| 3827.1 | -Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), | |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Miscellaneous chemical products **Chapter 38**

| | | |
|------------|---|------|
| | perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform): | |
| 3827.11.00 | --Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) | Free |
| 3827.12 | --Containing hydrobromofluorocarbons (HBFCs): | |
| 3827.12.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.12.90 | ---Other | 5% |
| 3827.13 | --Containing carbon tetrachloride: | |
| 3827.13.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.13.90 | ---Other | 5% |
| 3827.14 | --Containing 1,1,1-trichloroethane (methyl chloroform): | |
| 3827.14.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.14.90 | ---Other | 5% |
| 3827.20.00 | -Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402) | Free |
| 3827.3 | -Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs): | |
| 3827.31 | --Containing substances of 2903.41.00 to 2903.48.00: | |
| 3827.31.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.31.90 | ---Other | 5% |
| 3827.32 | --Other, containing substances of 2903.71.00 to 2903.75.00: | |
| 3827.32.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.32.90 | ---Other | 5% |

Schedule 3 Classification of goods and general and special rates of duty
Section VI Products of the chemical or allied industries
Chapter 38 Miscellaneous chemical products

| | | |
|------------|---|------|
| 3827.39 | --Other: | |
| 3827.39.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.39.90 | ---Other | 5% |
| 3827.40 | -Containing methyl bromide (bromomethane) or bromochloromethane: | |
| 3827.40.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.40.90 | ---Other | 5% |
| 3827.5 | -Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs): | |
| 3827.51 | --Containing trifluoromethane (HFC-23): | |
| 3827.51.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.51.90 | ---Other | 5% |
| 3827.59 | --Other: | |
| 3827.59.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.59.90 | ---Other | 5% |
| 3827.6 | -Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs): | |
| 3827.61 | --Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a): | |
| 3827.61.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.61.90 | ---Other | 5% |
| 3827.62 | --Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs): | |
| 3827.62.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |

Classification of goods and general and special rates of duty **Schedule 3**
 Products of the chemical or allied industries **Section VI**
 Miscellaneous chemical products **Chapter 38**

| | | |
|------------|---|------|
| 3827.62.90 | ---Other | 5% |
| 3827.63 | --Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC-125): | |
| 3827.63.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.63.90 | ---Other | 5% |
| 3827.64 | --Other, not included in the subheadings above, containing 30% or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs): | |
| 3827.64.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.64.90 | ---Other | 5% |
| 3827.65 | --Other, not included in the subheadings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125): | |
| 3827.65.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.65.90 | ---Other | 5% |
| 3827.68 | --Other, not included in the subheadings above, containing substances of 2903.41.00 to 2903.48.00: | |
| 3827.68.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.68.90 | ---Other | 5% |
| 3827.69 | --Other: | |
| 3827.69.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.69.90 | ---Other | 5% |
| 3827.90 | -Other: | |
| 3827.90.10 | ---Containing perhalogenated derivatives containing two or more different halogens | Free |
| 3827.90.90 | ---Other | 5% |
