

Section XVI**MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT; PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCERS; AND PARTS
AND ACCESSORIES OF SUCH ARTICLES****Notes.**

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV)
 - (e) Transmission or conveyor belts and belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings. 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of headings 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules;
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38, and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines, of that kind or in headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29, or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

- 1.- This Chapter does not cover :
- (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
- 2.- Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover :

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- **Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :**

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :

- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
- (ii) Being freely programmed in accordance with the requirements of the user;
- (iii) Performing arithmetical computations specified by the user; and
- (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

- (i) It is of a kind solely or principally used in an automatic data processing system;
- (ii) It is connectable to the central processing unit either directly or through one or more other units; and
- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above :
- (i) Printers, copying machines, facsimile machines, whether or not combined;
 - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
 - (iii) Loudspeakers and microphones;
 - (iv) Television cameras, digital cameras and video camera recorders;
 - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6.- Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8.- For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

- 9.- (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes.
- (B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
- (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

- 1.- For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 2.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
	8401.10.00	- Nuclear reactors	kg	2%	Free
	8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	kg	2%	Free
	8401.30.00	- Fuel elements (cartridges), non-irradiated	kg	2%	Free
	8401.40.00	- Parts of nuclear reactors	kg	2%	Free
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.			
		- Steam or other vapour generating boilers			
	8402.11.00	-- Water tube boilers with a steam production exceeding 45 t per hour	kg	2%	Free
	8402.12.00	-- Water tube boilers with a steam production not exceeding 45t per hour	kg	2%	Free
	8402.19.00	-- Other vapour generating boilers, including hybrid boilers	kg	2%	Free
	8402.20.00	- Super-heated water boilers	kg	2%	Free
	8402.90.00	- Parts	kg	2%	Free
84.03		Central heading boilers other than those of heading 84.02.			
	8403.10.00	- Boilers	kg	2%	Free
	8403.90.00	- Parts	kg	2%	Free
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03(for example, economisers, super-heaters, soot removers, gas recoveries); condensers for steam or other vapour power units.			
	8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	kg	2%	Free
	8404.20.00	- Condensers for steam or other vapour power units	kg	2%	Free
	8404.90.00	- Parts	kg	2%	Free
84.05		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.			
	8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	kg	2%	Free
	8405.90.00	- Parts	kg	2%	Free
84.06		Steam turbines and other vapour turbines.			
	8406.10.00	- Turbines for marine propulsion	u	2%	Free
		- Other turbines			
	8406.81.00	-- Of an output exceeding 40 MW	u	2%	Free
	8406.82.00	-- Of an output not exceeding 40 MW	u	2%	Free
	8406.90.00	- Parts	kg	2%	Free
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.			
	8407.10.00	- Aircraft engines	u	0%	Free
		- Marine propulsion engines			
	8407.21.00	-- Outboard motors	u	5%	Free
	8407.29.00	-- Other	u	2%	Free
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87			
		-- Of a cylinder capacity not exceeding 50 cc			
	8407.31.10	--- Two-stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.31.20	--- Four-stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.31.90	--- Other	u	25%	Free
		-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc			
	8407.32.10	--- Two stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.32.20	--- Four stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.32.90	--- Other	u	25%	Free
		-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc			
	8407.33.10	--- Two stroke engine 3 wheeler/auto rickshaw	u	25%	Free
	8407.33.20	--- Four stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.33.90	--- Other	u	25%	Free
		-- Of a cylinder capacity exceeding 1,000 cc			
	8407.34.10	--- Bus or Truck engine with inbuilt CNG mechanism	u	10%	Free
	8407.34.90	--- Other	u	25%	Free

		- Other engines			
	8407.90.10	--- Engine for Industrial use	u	2%	Free
	8407.90.90	--- Other	u	25%	Free
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			
	8408.10.00	- Marine propulsion engines	u	2%	Free
		- Engines of a kind used for the propulsion of vehicles of chapter 87			
	8408.20.10	--- Two-stroke engine for three wheelers and auto-richshaw	u	25%	Free
	8408.20.20	--- Four-stroke engines for three wheelers and auto-richshaw	u	25%	Free
		--- Engines of 2600 cc or more (used for vehicles of heading 87.02 & 87.04)			
	8408.20.31	---- Bus or Truck engine with inbuilt CNG mechanism	u	10%	Free
	8408.20.39	---- Other	u	25%	Free
	8408.20.90	--- Other engines for vehicles of chapter no. 87	u	25%	Free
		- Other engine			
	8408.90.10	--- Engines of capacity 3 to 45 HP	u	2%	Free
	8408.90.20	--- Engines for fishing trawler; Engines for industrial use	u	2%	Free
	8408.90.90	--- Other	u	10%	Free
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.			
	8409.10.00	- For aircraft engines	kg	0%	Free
		- Other			
		-- Suitable for use solely or principally with spark-ignition internal combustion piston engines			
	8409.91.10	--- For engines of industrial use and of fishing trawler	kg	2%	Free
	8409.91.90	--- Other	kg	5%	Free
		-- Other			
	8409.99.10	--- For engines of industrial use and of fishing trawler	kg	2%	Free
	8409.99.90	--- Other	kg	5%	Free
84.10		Hydraulic turbines, water wheels, and regulators therefor.			
		- Hydraulic turbines and water wheels			
	8410.11.00	-- Of a power not exceeding 1,000 kW	u	2%	Free
	8410.12.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u	2%	Free
	8410.13.00	-- Of a power exceeding 10,000 kW	u	2%	Free
	8410.90.00	- Parts, including regulators	kg	2%	Free
84.11		Turbo-jets, turbo-propellers and other gas turbines.			
		- Turbo-jets			
	8411.11.00	-- Of a thrust not exceeding 25 kN	u	2%	Free
	8411.12.00	-- Of a thrust exceeding 25 kN	u	2%	Free
		- Turbo-propellers			
	8411.21.00	-- Of a power not exceeding 1,100 kW	u	2%	Free
	8411.22.00	-- Of a power exceeding 1,100 kW	u	2%	Free
		- Other gas turbines			
	8411.81.00	-- Of a power not exceeding 5,000 kW	u	2%	Free
	8411.82.00	-- Of a power exceeding 5,000 kW	u	2%	Free
		- Parts			
	8411.91.00	-- Of turbo-jets or turbo-propellers	kg	2%	Free
	8411.99.00	-- Other	kg	2%	Free
84.12		Other engines and motors.			
		- Reaction engines other than turbo-jets			
	8412.10.10	--- For aircraft	u	0%	Free
	8412.10.90	--- Other	u	2%	Free
		- Hydraulic power engines and motors			
	8412.21.00	-- Linear acting (cylinders)	u	2%	Free
	8412.29.00	-- Other	u	2%	Free
		- Pneumatic power engines and motors			
	8412.31.00	-- Linear acting (cylinders)	u	2%	Free
	8412.39.00	-- Other	u	2%	Free
	8412.80.00	- Other	u	2%	Free
		- Parts			
	8412.90.10	--- For aircraft engines	kg	0%	Free
	8412.90.90	--- Other	kg	2%	Free
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
		- Pumps fitted or designed to be fitted with a measuring device			

8413.11.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u	2%	Free
8413.19.00	-- Other	u	2%	Free
8413.20.00	- Hand pumps, other than those of sub-heading 8413.11 or 8413.19	u	25%	Free
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	u	10%	Free
8413.40.00	- Concrete pumps	u	2%	Free
8413.50.00	- Reciprocating positive displacement pumps	u	2%	Free
8413.60.00	- Rotary positive displacement pumps	u	2%	Free
8413.70.00	- Other centrifugal pumps	u	2%	Free
	- Other pumps; liquid elevators			
8413.81.00	-- Pumps	u	2%	Free
8413.82.00	-- Liquid elevators, nes	u	2%	Free
	- Parts			
8413.91.00	-- Of pumps	kg	2%	Free
8413.92.00	-- Of liquid elevators	kg	5%	Free
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.			
8414.10.00	- Vacuum pumps	u	2%	Free
8414.20.00	- Hand-or foot-operated air pumps	u	25%	Free
	- Compressors of a kind used in refrigerating equipment			
8414.30.10	--- For industrial use	u	2%	Free
8414.30.90	--- Other	u	5%	Free
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	u	2%	Free
	- Fans			
	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W			
8414.51.10	--- Domestic room fans	u	25%	Free
8414.51.90	--- Other	u	25%	Free
	-- Other			
8414.59.10	--- Ventilation exhaust fan with blade rotating diameter of 24 " or more	u	2%	Free
8414.59.20	--- Laminar air flow equipment, industrial type	u	2%	Free
8414.59.90	--- Other	u	25%	Free
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	u	25%	Free
	- Other			
8414.80.10	--- Air compressors	u	2%	Free
8414.80.20	--- Industrial blower; Blowers for use in pisciculture and in tea industries	u	2%	Free
8414.80.30	--- Pumps and compressors	u	5%	Free
8414.80.90	--- Other	u	25%	Free
	- Parts			
8414.90.10	--- Of fan	u	25%	Free
8414.90.90	--- Other	kg	10%	Free
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
	- Window or wall types, self-contained or "split-system"			
8415.10.10	--- Requiring more than 90,000 BTU or equivalent	u	2%	Free
8415.10.90	--- Other	u	25%	Free
	- Of a kind used for persons, in motor vehicles			
8415.20.10	--- Air conditioning machine requiring more than 90,000 BTU or equivalent of a kind used for persons, in motor vehicles imported by VAT registered bus body building industry.	u	2%	Free
8415.20.90	--- Other	u	25%	Free
	- Other			
	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)			
8415.81.10	--- requiring more than 90,000 BTU or equivalent	u	2%	Free
8415.81.20	--- Air handling unit & HVAC system imported by VAT registered pharmaceutical industries requiring more than 90,000 BTU or equivalent	u	2%	Free
8415.81.90	--- Other	u	25%	Free
	-- Other, incorporating a refrigerating unit			
8415.82.10	--- requiring more than 90,000 BTU or equivalent	u	2%	Free
8415.82.20	--- Air handling unit & HVAC system imported by VAT registered pharmaceutical industries requiring more than 90,000 BTU or equivalent	u	2%	Free

	8415.82.90	--- Other	u	25%	Free
		-- Not incorporating a refrigerating unit			
	8415.83.10	--- For textile requiring more than 90,000 BTU or equivalent	u	2%	Free
	8415.83.90	--- Other	u	25%	Free
		- Parts			
	8415.90.10	--- Indoor or outdoor unit	u	25%	Free
		--- Other			
	8415.90.91	--- Imported by VAT registered air conditioner manufacturing industry	kg	25%	Free
	8415.90.99	--- Other	kg	25%	Free
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.			
	8416.10.00	- Furnace burners for liquid fuel	kg	2%	Free
	8416.20.00	- Other furnace burners, including combination burners	kg	2%	Free
	8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	2%	Free
	8416.90.00	- Parts	kg	2%	Free
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
	8417.10.00	- Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals	u	2%	Free
	8417.20.00	- Bakery ovens, including biscuit ovens	u	2%	Free
	8417.80.00	- Other	u	2%	Free
	8417.90.00	- Parts	kg	2%	Free
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading 84.15			
	8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	u	25%	Free
		- Refrigerators, household type			
	8418.21.00	-- Compression-type	u	25%	Free
	8418.29.00	-- Other	u	25%	Free
	8418.30.00	- Freezers of the chest type, not exceeding 800 L capacity	u	25%	Free
	8418.40.00	- Freezers of the upright type, not exceeding 900 L capacity	u	25%	Free
		- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment			
	8418.50.10	---- Imported by VAT registered supershop	u	25%	Free
	8418.50.90	--- Other	u	25%	Free
		- Other refrigerating or freezing equipment; heat pumps			
		-- Heat pumps other than air conditioning machines of heading 84.15			
	8418.61.10	--- Industrial	u	2%	Free
	8418.61.90	--- Other	u	25%	Free
		-- Other			
	8418.69.10	--- Industrial	u	2%	Free
		--- Other			
	8418.69.91	---- Freezers of the chest type, exceeding 800 L capacity	u	25%	Free
	8418.69.92	---- Freezers of the upright type, exceeding 900 L capacity	u	25%	Free
	8418.69.93	---- Freezer or storage box of exceeding 2000 L capacity imported by VAT registered ice-cream manufacturing industries	u	2%	Free
	8418.69.99	---- Other	u	25%	Free
		- Parts			
	8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	kg	25%	Free
		-- Other			
	8418.99.10	--- Imported by VAT registered refrigerator and freezer manufacturing industries	kg	25%	Free
	8418.99.90	--- Other	kg	25%	Free
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated, (excluding furnaces, ovens and other equipment of heading 85.14) for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.			
		- Instantaneous or storage water heaters, non-electric			
	8419.11.00	-- Instantaneous gas water heaters	u	10%	Free
	8419.19.00	-- Other	u	10%	Free
	8419.20.00	- Medical, surgical or laboratory sterilises	u	2%	Free

	- Dryers			
8419.31.00	-- For agricultural products	u	2%	Free
8419.32.00	-- For wood, paper pulp, paper or paperboard	u	2%	Free
8419.39.00	-- Other	u	2%	Free
	- Distilling or rectifying plant			
8419.40.10	--- water distillation equipment up to 20 litre	u	10%	Free
8419.40.20	--- Solar power operated water distillation plant	u	2%	Free
8419.40.90	--- Other	u	2%	Free
8419.50.00	- Heat exchange units	u	2%	Free
8419.60.00	- Machinery for liquefying air or other gases	u	2%	Free
	- Other machinery, plant and equipment			
8419.81.00	-- For making hot drinks or for cooking or heating food	u	2%	Free
8419.89.00	-- Other	u	2%	Free
8419.90.00	- Parts	kg	2%	Free
84.20	Calendering or other rolling machines other than for metals or glass, and cylinders therefore.			
8420.10.00	- Calendering or other rolling machines	u	2%	Free
	- Parts			
8420.91.00	-- Cylinders	kg	2%	Free
8420.99.00	-- Other	kg	2%	Free
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
	- Centrifuges, including centrifugal dryers			
8421.11.00	-- Cream separators	u	2%	Free
8421.12.00	-- Laundry dryer of 1 bhp or more	u	2%	Free
	-- Other			
8421.19.10	-- For laboratory use and for Industrial use	u	2%	Free
8421.19.90	--- Other	u	25%	Free
	- Filtering or purifying machinery and apparatus for liquids			
	-- For filtering or purifying water			
8421.21.10	--- Sterilisers for laboratory use	u	2%	Free
8421.21.20	--- Domestic type water purifying apparatus/machine	u	2%	Free
	--- Other			
8421.21.91	---- Filtering or purifying machinery and apparatus to be used with swimming pools	u	10%	Free
8421.21.92	---- Water purifying machine (industrial type)	u	2%	Free
8421.21.93	---- Effluent (waste water) Treatment Plant	u	2%	Free
8421.21.94	---- Carbon filter, filter housing, deffuser imported by VAT registered water purifying machine/apparatus manufacturing industry	u	5%	Free
8421.21.99	---- Other	u	25%	Free
8421.22.00	-- For filtering or purifying beverages other than water	u	5%	Free
8421.23.00	-- Oil or petrol-filters for internal combustion engines	u	25%	Free
	-- Other			
8421.29.10	--- Cartridge/Membrane filter imported by VAT registered pharmaceuticals or water purifying machine/apparatus manufacturing industry	u	5%	Free
8421.29.20	--- Haemodialyser (Artificial Kidney)	u	0%	Free
8421.29.90	--- Other	u	25%	Free
	- Filtering or purifying machinery and apparatus for gases			
8421.31.00	-- Intake air filters for internal combustion engines	u	25%	Free
	-- Other			
8421.39.10	--- Catalytic converter and diesel particulate filter	u	5%	Free
8421.39.20	--- Industrial filter for air or other gases; Overhead travelling cleaner, dust extractor or cyclone of industrial type	u	2%	Free
8421.39.30	--- Leucocyte filter	u	0%	Free
8421.39.90	--- Other	u	25%	Free
	- Parts			
8421.91.00	-- Of centrifuges, including centrifugal dryers	kg	2%	Free
8421.99.00	-- Other	kg	2%	Free
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers, machinery for capsuling bottles, jars, tubes and similar containers, other packing or wrapping machinery(including heat-shrink wrapping machinery); machinery for aerating beverages.			

	- Dish washing machines			
8422.11.00	-- Of the household type	u	5%	Free
8422.19.00	-- Other	u	2%	Free
8422.20.00	- Machinery for cleaning or drying bottles or other containers	u	2%	Free
8422.30.00	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	u	2%	Free
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	2%	Free
8422.90.00	- Parts	kg	2%	Free
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
	- Personal weighing machines, including baby scales; household scales			
8423.10.10	--- Neonatal scale with spring	u	5%	Free
8423.10.90	--- Other	u	10%	Free
8423.20.00	- Scales for continuous weighing of goods on conveyors	u	2%	Free
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u	2%	Free
	- Other weighing machinery			
8423.81.00	-- Having a maximum weighing capacity not exceeding 30 kg	u	10%	Free
	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg			
8423.82.10	--- Weighing capacity exceeding 200Kg	u	2%	Free
8423.82.90	--- Other	u	10%	Free
8423.89.00	-- Other	u	2%	Free
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	kg	2%	Free
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
8424.10.00	- Fire extinguishers, whether or not charged	u	5%	Free
	- Spray guns and similar appliances			
8424.20.10	--- Of industrial use	u	2%	Free
8424.20.20	--- Metered valves for inhaler	u	5%	Free
8424.20.30	--- Sprinkler system and equipments	kg	5%	Free
8424.20.90	--- Other	u	10%	Free
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	u	2%	Free
	- Other appliances			
8424.81.10	--- Hand-operated sprayers for agricultural use	u	5%	Free
8424.81.90	--- Other	u	2%	Free
8424.89.00	-- Other	u	2%	Free
8424.90.00	- Parts	kg	2%	Free
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.			
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles			
8425.11.00	-- Powered by electric motor	u	2%	Free
8425.19.00	-- Other	u	2%	Free
	- Winches; capstans:			
8425.31.00	-- Powered by electric motor	u	2%	Free
8425.39.00	-- Other	u	2%	Free
	- Jacks; hoists of a kind used for raising vehicles			
8425.41.00	-- Built-in jacking systems of a type used in garages	u	2%	Free
8425.42.00	-- Other jacks and hoists, hydraulic	u	10%	Free
8425.49.00	-- Other	u	10%	Free
84.26	Ships' derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and work trucks fitted with a crane.			
	- Overhead travelling cranes, transporters cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers			
8426.11.00	-- Overhead travelling cranes on fixed support	u	2%	Free
8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	u	2%	Free
8426.19.00	-- Other	u	2%	Free
8426.20.00	- Tower cranes	u	2%	Free
8426.30.00	- Portal or pedestal jib cranes	u	2%	Free

	- Other machinery, self-propelled			
	-- On tyres			
8426.41.10	--- Works trucks fitted with crane	u	25%	Free
8426.41.90	--- Other	u	2%	Free
8426.49.00	-- Other	u	2%	Free
	- Other machinery			
8426.91.00	-- Designed for mounting on road vehicles	u	2%	Free
8426.99.00	-- Other	u	2%	Free
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
8427.10.00	- Self-propelled trucks powered by an electric motor	u	2%	Free
8427.20.00	- Other self-propelled trucks	u	2%	Free
8427.90.00	- Other trucks	u	10%	Free
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
8428.10.00	- Lifts and skip hoists	u	2%	Free
8428.20.00	- Pneumatic elevators and conveyors	u	2%	Free
	- Other continuous-action elevators and conveyors, for goods or materials			
8428.31.00	-- Specially designed for underground use	u	2%	Free
8428.32.00	-- Other, bucket type	u	2%	Free
8428.33.00	-- Other, belt type	u	2%	Free
8428.39.00	-- Other	u	2%	Free
8428.40.00	- Escalators and moving walkways	u	2%	Free
8428.60.00	- Teleferics, chair-lifts, ski-draglines, traction mechanisms for funiculars	u	2%	Free
8428.90.00	- Other machinery	u	2%	Free
84.29	Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
	- Bulldozers and angle dozers			
8429.11.00	-- Track laying	u	2%	Free
8429.19.00	-- Other	u	2%	Free
8429.20.00	- Graders and levellers	u	2%	Free
8429.30.00	- Scrapers	u	2%	Free
8429.40.00	- Tamping machines and road rollers	u	2%	Free
	- Mechanical shovels, excavators and shovel loaders			
8429.51.00	-- Front-end shovel loaders	u	2%	Free
8429.52.00	-- Machinery with a 360° revolving superstructure	u	2%	Free
8429.59.00	-- Other	u	2%	Free
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.			
8430.10.00	- Pile-drivers and pile-extractors	u	2%	Free
8430.20.00	- Snow-ploughs and snow-blowers	u	2%	Free
	- Coal or rock cutters and tunnelling machinery			
8430.31.00	-- Self-propelled	u	2%	Free
8430.39.00	-- Other	u	2%	Free
	- Other boring or sinking machinery			
8430.41.00	-- Self-propelled	u	2%	Free
8430.49.00	-- Other	u	2%	Free
8430.50.00	- Other machinery, self-propelled	u	2%	Free
	- Other machinery, not self-propelled			
8430.61.00	-- Tamping or compacting machinery	u	2%	Free
8430.69.00	-- Other	u	2%	Free
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.			
8431.10.00	- Of machinery of heading 84.25	kg	2%	Free
8431.20.00	- Of machinery of heading 84.27	kg	2%	Free
	- Of machinery of heading 84.28			
8431.31.00	-- Of lifts, skip hoists or escalators	kg	2%	Free
8431.39.00	-- Other	kg	2%	Free
	- Of machinery of headings 84.26, 84.29 or 84.30			
8431.41.00	-- Buckets, shovels, grabs and grips	kg	2%	Free
8431.42.00	-- Bulldozer or angle dozer blades	kg	2%	Free
8431.43.00	-- Parts for boring or sinking machinery of sub-heading 8430.41 or 8430.49	kg	2%	Free
8431.49.00	-- Other	kg	2%	Free

HS Code	Description	Unit	Rate	Duty
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10.00	- Ploughs	u	2%	Free
	- Harrows, scarifiers, cultivators, weeders and hoes			
8432.21.00	-- Disc Harrows	u	2%	Free
8432.29.00	-- Other	u	2%	Free
8432.30.00	- Seeders, planters and transplanters	u	2%	Free
8432.40.00	- Manure spreaders and fertiliser distributors	u	2%	Free
8432.80.00	- Other machinery	u	2%	Free
8432.90.00	- Parts	kg	2%	Free
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.			
	- Mowers for lawns, parks or sports-grounds			
8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	u	5%	Free
8433.19.00	-- Other	u	5%	Free
8433.20.00	- Other mowers, including cutter bars for tractor mounting	u	2%	Free
8433.30.00	- Other haymaking machinery	u	2%	Free
8433.40.00	- Straw or fodder balers, including pick-up balers	u	2%	Free
	- Other harvesting machinery; threshing machinery			
8433.51.00	-- Combine harvester-threshers	u	2%	Free
8433.52.00	-- Other threshing machinery	u	2%	Free
8433.53.00	-- Root or tuber harvesting machines	u	2%	Free
8433.59.00	-- Other	u	2%	Free
8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u	2%	Free
8433.90.00	- Parts	kg	2%	Free
84.34	Milking machines and dairy machinery.			
8434.10.00	- Milking machines	u	2%	Free
8434.20.00	- Dairy machinery	u	2%	Free
8434.90.00	- Parts	kg	2%	Free
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10.00	- Machinery	u	2%	Free
8435.90.00	- Parts	kg	2%	Free
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			
8436.10.00	- Machinery for preparing animal feeding stuffs	u	2%	Free
	- Poultry-keeping machinery; poultry incubators and brooders			
8436.21.00	-- Poultry incubators and brooders	u	2%	Free
8436.29.00	-- Other	u	2%	Free
8436.80.00	- Other machinery	u	2%	Free
	- Parts			
8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders	kg	2%	Free
8436.99.00	-- Other	kg	2%	Free
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.			
8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	2%	Free
	- Other machinery			
8437.80.10	--- Rice huller and wheat crusher	u	10%	Free
8437.80.90	--- Other	u	2%	Free
	- Parts			
8437.90.10	--- For Rice huller and wheat crusher	kg	10%	Free
8437.90.90	--- Other	kg	2%	Free
84.38	Machinery, not specified or included elsewhere in this Chapter for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u	2%	Free
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	u	2%	Free
8438.30.00	- Machinery for sugar manufacture	u	2%	Free
8438.40.00	- Brewery machinery	u	2%	Free

	8438.50.00	- Machinery for the preparation of meat or poultry	u	2%	Free
	8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	u	2%	Free
	8438.80.00	- Other machinery	u	2%	Free
	8438.90.00	- Parts	kg	2%	Free
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
	8439.10.00	- Machinery for making pulp of fibrous cellulosic material	u	2%	Free
	8439.20.00	- Machinery for making paper or paperboard	u	2%	Free
	8439.30.00	- Machinery for finishing paper or paperboard	u	2%	Free
		- Parts			
	8439.91.00	-- Of machinery for making pulp of fibrous cellulosic material	kg	2%	Free
	8439.99.00	-- Other	kg	2%	Free
84.40		Book-binding machinery, including book-sewing machines.			
	8440.10.00	- Machinery	u	2%	Free
	8440.90.00	- Parts	kg	2%	Free
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
	8441.10.00	- Cutting machines	u	2%	Free
	8441.20.00	- Machines for making bags, sacks or envelopes	u	2%	Free
	8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	2%	Free
	8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	u	2%	Free
	8441.80.00	- Other machinery	u	2%	Free
	8441.90.00	- Parts	kg	2%	Free
84.42		Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
	8442.30.00	- Machinery, apparatus and equipment	u	2%	Free
	8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	kg	2%	Free
		- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)			
	8442.50.10	--- Printing type	kg	10%	Free
	8442.50.20	--- Printing plates	kg	2%	Free
	8442.50.90	--- Other	kg	2%	Free
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.			
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42			
	8443.11.00	-- Offset printing machinery, reel fed	u	2%	Free
	8443.12.00	-- Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)			
			u	2%	Free
	8443.13.00	-- Other offset printing machinery	u	2%	Free
	8443.14.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	u	2%	Free
	8443.15.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	u	2%	Free
	8443.16.00	-- Flexographic printing machinery	u	2%	Free
	8443.17.00	-- Gravure printing machinery	u	2%	Free
	8443.19.00	-- Other	u	2%	Free
		- Other printers, copying machines and facsimile machines, whether or not combined			
	8443.31.00	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	u	10%	Free
		-- Other, capable of connecting to an automatic data processing machine or to a network			
	8443.32.10	--- Computer printer	u	2%	Free
	8443.32.90	--- Other	u	2%	Free
		-- Other			
	8443.39.10	--- Inkjet printer	u	2%	Free
		--- Other			
	8443.39.91	---- Copying machines and facsimile machines	u	10%	Free

	8443.39.99	--- Other	u	2%	Free
		- Parts and accessories			
	8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other components of heading 84.42	u	2%	Free
		-- Other			
	8443.99.10	--- Toner cartridge/Inkjet cartridge for Computer Printer	u	2%	Free
	8443.99.20	--- Other parts for Computer Printer	u	2%	Free
	8443.99.90	--- Other	u	10%	Free
84.44	8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials. Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	u	2%	Free
84.45		- Machines for preparing textile fibres			
	8445.11.00	-- Carding machines	u	2%	Free
	8445.12.00	-- Combing machines	u	2%	Free
	8445.13.00	-- Drawing or roving machines	u	2%	Free
	8445.19.00	-- Other	u	2%	Free
	8445.20.00	- Textile spinning machines	u	2%	Free
	8445.30.00	- Textile doubling or twisting machines	u	2%	Free
	8445.40.00	- Textile winding (including weft-winding) or reeling machines	u	2%	Free
	8445.90.00	- Other	u	2%	Free
84.46		Weaving machines (looms).			
	8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	u	2%	Free
		- For weaving fabrics of a width exceeding 30 cm, shuttle type			
	8446.21.00	-- Power looms	u	2%	Free
	8446.29.00	-- Other	u	2%	Free
	8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	2%	Free
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			
		- Circular knitting machines			
	8447.11.00	-- With cylinder diameter not exceeding 165 mm	u	2%	Free
	8447.12.00	-- With cylinder diameter exceeding 165 mm	u	2%	Free
	8447.20.00	- Flat knitting machines; stitch-bonding machines	u	2%	Free
	8447.90.00	- Other	u	2%	Free
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).			
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47			
	8448.11.00	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	kg	2%	Free
	8448.19.00	-- Other	kg	2%	Free
		- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery			
	8448.20.10	--- Jute Pin; Jute Staves	kg	10%	Free
	8448.20.90	--- Other	kg	2%	Free
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery			
	8448.31.00	-- Card clothing	kg	2%	Free
	8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	kg	2%	Free
	8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	u	2%	Free
	8448.39.00	-- Other	kg	2%	Free
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery			
		-- Reeds for looms, healds and heald-frames			
	8448.42.10	--- Reeds and wire healds	kg	5%	Free
	8448.42.90	--- Other	kg	2%	Free
	8448.49.00	-- Other	kg	2%	Free
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery			
	8448.51.00	-- Sinkers, needles and other articles used in forming stitches	u	2%	Free
	8448.59.00	-- Other	kg	2%	Free
84.49	8449.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	kg	2%	Free

84.50	Household or laundry-type washing machines, including machines which both wash and dry.				
	- Machines, each of a dry linen capacity not exceeding 10 kg				
8450.11.00	-- Fully-automatic machines	u	25%	Free	
8450.12.00	-- Other machines, with built-in centrifugal drier	u	25%	Free	
8450.19.00	-- Other	u	25%	Free	
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	u	2%	Free	
8450.90.00	- Parts	kg	2%	Free	
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics .				
8451.10.00	- Dry-cleaning machines	u	2%	Free	
	- Drying machines				
8451.21.00	-- Each of a dry linen capacity not exceeding 10kg	u	5%	Free	
8451.29.00	-- Other	u	2%	Free	
8451.30.00	- Ironing machines and presses (including fusing presses)	u	2%	Free	
8451.40.00	- Washing, bleaching or dyeing machines	u	2%	Free	
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	2%	Free	
8451.80.00	- Other machinery	u	2%	Free	
8451.90.00	- Parts	kg	2%	Free	
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.				
8452.10.00	- Sewing machines of the household type	u	10%	Free	
	- Other sewing machines				
8452.21.00	-- Automatic units	u	2%	Free	
	-- Other				
8452.29.10	--- Non-electric	u	10%	Free	
8452.29.90	--- Other	u	2%	Free	
8452.30.00	- Sewing machine needles	kg	2%	Free	
	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines				
8452.90.10	--- Furniture, bases and covers for sewing machines and parts thereof	kg	5%	Free	
8452.90.90	--- Other parts of sewing machines	kg	2%	Free	
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.				
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	u	2%	Free	
8453.20.00	- Machinery for making or repairing footwear	u	2%	Free	
8453.80.00	- Other machinery	u	2%	Free	
8453.90.00	- Parts	kg	2%	Free	
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.				
8454.10.00	- Converters	u	2%	Free	
8454.20.00	- Ingot moulds and ladles	u	2%	Free	
8454.30.00	- Casting machines	u	2%	Free	
8454.90.00	- Parts	kg	2%	Free	
84.55	Metal-rolling mills and rolls therefore				
8455.10.00	- Tube mills	u	2%	Free	
	- Other rolling mills				
8455.21.00	-- Hot or combination hot and cold	u	2%	Free	
8455.22.00	-- Cold	u	2%	Free	
8455.30.00	- Rolls for rolling mills	u	2%	Free	
8455.90.00	- Other parts	kg	2%	Free	
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines				
8456.10.00	- Operated by laser or other light or photon beam processes	u	2%	Free	
8456.20.00	- Operated by ultra-sonic processes	u	2%	Free	

	8456.30.00	- Operated by electro-discharge processes	u	2%	Free
	8456.90.00	- Other	u	2%	Free
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.			
	8457.10.00	- Machining centres	u	2%	Free
	8457.20.00	- Unit construction machines (single station)	u	2%	Free
	8457.30.00	- Multi-station transfer machines	u	2%	Free
84.58		Lathes (including turning centres) for removing metal.			
		- Horizontal lathes			
	8458.11.00	-- Numerically controlled	u	2%	Free
	8458.19.00	-- Other	u	2%	Free
		- Other lathes			
	8458.91.00	-- Numerically controlled	u	2%	Free
	8458.99.00	-- Other	u	2%	Free
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.			
	8459.10.00	- Way-type unit head machines	u	2%	Free
		- Other drilling machines			
	8459.21.00	-- Numerically controlled	u	2%	Free
	8459.29.00	-- Other	u	2%	Free
		- Other boring-milling machines			
	8459.31.00	-- Numerically controlled	u	2%	Free
	8459.39.00	-- Other	u	2%	Free
	8459.40.00	- Other boring machines	u	2%	Free
		- Milling machines, knee-type			
	8459.51.00	-- Numerically controlled	u	2%	Free
	8459.59.00	-- Other	u	2%	Free
		- Other milling machines			
	8459.61.00	-- Numerically controlled	u	2%	Free
	8459.69.00	-- Other	u	2%	Free
	8459.70.00	- Other threading or tapping machines	u	2%	Free
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.			
		- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm			
	8460.11.00	-- Numerically controlled	u	2%	Free
	8460.19.00	--Other	u	2%	Free
		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm			
	8460.21.00	-- Numerically controlled	u	2%	Free
	8460.29.00	-- Other	u	2%	Free
		- Sharpening (tool or cutter grinding) machines			
	8460.31.00	-- Numerically controlled	u	2%	Free
	8460.39.00	-- Other	u	2%	Free
	8460.40.00	- Honing or lapping machines	u	2%	Free
	8460.90.00	- Other	u	2%	Free
84.61		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.			
	8461.20.00	- Shaping or slotting machines	u	2%	Free
	8461.30.00	- Broaching machines	u	2%	Free
	8461.40.00	- Gear cutting, gear grinding or gear finishing machines	u	2%	Free
	8461.50.00	- Sawing or cutting-off machines	u	2%	Free
	8461.90.00	- Other	u	2%	Free
84.62		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.			
	8462.10.00	- Forging or die-stamping machines (including presses) and hammers	u	2%	Free

	- Bending, folding, straightening or flattening machines (including presses)			
8462.21.00	-- Numerically controlled	u	2%	Free
8462.29.00	-- Other	u	2%	Free
	- Shearing machines (including presses), other than combined punching and shearing machines			
8462.31.00	-- Numerically controlled	u	2%	Free
8462.39.00	-- Other	u	2%	Free
	- Punching or notching machines (including presses), including combined punching and shearing machines			
8462.41.00	-- Numerically controlled	u	2%	Free
8462.49.00	-- Other	u	2%	Free
	- Other			
8462.91.00	-- Hydraulic presses	u	2%	Free
8462.99.00	-- Other	u	2%	Free
84.63	Other machine-tools for working metal or cermets, without removing material.			
8463.10.00	- Draw-benches for bars,tubes, profiles, wire or the like	u	2%	Free
8463.20.00	- Thread rolling machines	u	2%	Free
8463.30.00	- Machines for working wire	u	2%	Free
8463.90.00	- Other	u	2%	Free
84.64	Machine-tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass.			
8464.10.00	- Sawing machines	u	2%	Free
8464.20.00	- Grinding or polishing machines	u	2%	Free
8464.90.00	- Other	u	2%	Free
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.			
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	u	2%	Free
	- Other			
8465.91.00	-- Sawing machines	u	2%	Free
8465.92.00	-- Planing, milling or moulding (by cutting) machines	u	2%	Free
8465.93.00	-- Grinding, sanding or polishing machines	u	2%	Free
8465.94.00	-- Bending or assembling machines	u	2%	Free
8465.95.00	-- Drilling or morticing machine	u	2%	Free
8465.96.00	-- Splitting, slicing or paring machines	u	2%	Free
8465.99.00	-- Other	u	2%	Free
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.			
8466.10.00	- Tool holders and self-opening dieheads	kg	2%	Free
8466.20.00	- Work holders	kg	2%	Free
8466.30.00	- Dividing heads and other special attachments for machine-tools	kg	2%	Free
	- Other			
8466.91.00	-- For machines of heading 84.64	kg	2%	Free
8466.92.00	-- For machines of heading 84.65	kg	2%	Free
8466.93.00	-- For machines of headings 84.56 to 84.61	kg	2%	Free
8466.94.00	-- For machines of heading 84.62 or 84.63	kg	2%	Free
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.			
	- Pneumatic			
8467.11.00	-- Rotary type (including combined rotary-percussion)	u	10%	Free
8467.19.00	-- Other	u	10%	Free
	- With self-contained electric motor			
8467.21.00	-- Drills of all kinds	u	2%	Free
8467.22.00	-- Saws	u	2%	Free
8467.29.00	-- Other	u	2%	Free
	- Other tools			
8467.81.00	-- Chain saws	u	10%	Free
8467.89.00	-- Other	u	2%	Free
	- Parts			
8467.91.00	-- Of chain saws	kg	2%	Free

	8467.92.00	-- Of pneumatic tools	kg	10%	Free
	8467.99.00	-- Other	kg	2%	Free
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading. No. 85.15; gas-operated surface tempering machines and appliances			
	8468.10.00	- Hand-held blow pipes	u	2%	Free
	8468.20.00	- Other gas-operated machinery and apparatus	u	2%	Free
	8468.80.00	- Other machinery and apparatus	u	2%	Free
	8468.90.00	- Parts	kg	2%	Free
84.69	8469.00.00	Typewriters other than printers of heading 84.43, word-processing machines.	u	10%	Free
84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device, cash registers.			
	8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	10%	Free
		- Other electronic calculating machines			
	8470.21.00	-- Incorporating a printing device	u	10%	Free
	8470.29.00	-- Other	u	10%	Free
	8470.30.00	- Other calculating machines	u	10%	Free
	8470.50.00	- Cash registers	u	0%	Free
	8470.90.00	- Other	u	10%	Free
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included			
	8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	u	2%	Free
		- Other automatic data processing machines			
	8471.41.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	u	2%	Free
	8471.49.00	-- Other, presented in the form of systems	u	2%	Free
	8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	u	2%	Free
	8471.60.00	- Input or output units, whether or not containing storage units in the same housing	u	2%	Free
	8471.70.00	- Storage units	u	2%	Free
	8471.80.00	- Other units of automatic data processing machines	u	2%	Free
	8471.90.00	- Other	u	2%	Free
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).			
	8472.10.00	- Duplicating machines	u	10%	Free
	8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	10%	Free
	8472.90.00	- Other	u	10%	Free
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.			
	8473.10.00	- Parts and accessories of the machines of heading 84.69	kg	5%	Free
		- Parts and accessories of the machines of heading 84.70			
	8473.21.00	-- Of the electronic calculating machines of sub-heading 8470.10, 8470.21 or 8470.29	kg	10%	Free
	8473.29.00	-- Other	kg	10%	Free
	8473.30.00	- Parts and accessories of the machines of heading No.84.71	u	2%	Free
	8473.40.00	- Parts and accessories of the machines of heading No.84.72	kg	10%	Free
	8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.69 to 84.72	kg	10%	Free
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for			

	forming foundry moulds of sand.			
8474.10.00	- Sorting, screening, separating or washing machines	u	2%	Free
8474.20.00	- Crushing or grinding machines	u	2%	Free
	- Mixing or kneading machines			
8474.31.00	-- Concrete or mortar mixers	u	2%	Free
8474.32.00	-- Machines for mixing mineral substances with bitumen	u	2%	Free
8474.39.00	-- Other	u	2%	Free
8474.80.00	- Other machinery	u	2%	Free
8474.90.00	- Parts	kg	2%	Free
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	u	2%	Free
	- Machines for manufacturing or hot working glass or glassware			
8475.21.00	-- Machines for making optical fibres and preforms thereof	u	2%	Free
8475.29.00	-- Other	u	2%	Free
8475.90.00	- Parts	kg	2%	Free
84.76	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money-changing machines.			
	- Automatic beverage-vending machines			
8476.21.00	-- Incorporating heating or refrigerating devices	u	10%	Free
8476.29.00	-- Other	u	10%	Free
	- Other machines			
8476.81.00	-- Incorporating heating or refrigerating devices	u	10%	Free
8476.89.00	-- Other	u	10%	Free
8476.90.00	- Parts	kg	10%	Free
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.			
8477.10.00	- Injection-moulding machines	u	2%	Free
8477.20.00	- Extruders	u	2%	Free
8477.30.00	- Blow moulding machines	u	2%	Free
8477.40.00	- Vacuum moulding machines and other thermoforming machines	u	2%	Free
	- Other machinery for moulding or otherwise forming			
8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	2%	Free
8477.59.00	-- Other	u	2%	Free
8477.80.00	- Other machinery	u	2%	Free
8477.90.00	- Parts	kg	2%	Free
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
8478.10.00	- Machinery	u	2%	Free
8478.90.00	- Parts	kg	2%	Free
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
8479.10.00	- Machinery for public works, building or the like	u	2%	Free
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	u	2%	Free
8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u	2%	Free
8479.40.00	- Rope or cable-making machines	u	2%	Free
8479.50.00	- Industrial robots, not elsewhere specified or included	u	2%	Free
8479.60.00	- Evaporative air coolers	u	2%	Free
	- Passenger boarding bridges:			
8479.71.00	-- Of a kind used in airports	u	2%	Free
8479.79.00	-- Other	u	2%	Free
	- Other machines and mechanical appliances:			
8479.81.00	-- For treating metal, including electric wire coil-winders	u	2%	Free
8479.82.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	2%	Free
8479.89.00	-- Other	u	2%	Free
8479.90.00	- Parts	kg	2%	Free
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for			

		metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.			
	8480.10.00	- Moulding boxes for metal foundry	kg	2%	Free
	8480.20.00	- Mould bases	kg	2%	Free
	8480.30.00	- Moulding patterns	kg	2%	Free
		- Moulds for metal or metal carbides			
	8480.41.00	-- Injection or compression types	kg	2%	Free
	8480.49.00	-- Other	kg	2%	Free
	8480.50.00	- Moulds for glass	kg	2%	Free
	8480.60.00	- Moulds for mineral materials	kg	2%	Free
		- Moulds for rubber or plastics			
	8480.71.00	-- Injection or compression types	kg	2%	Free
	8480.79.00	-- Other	kg	2%	Free
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.			
		- Pressure-reducing valves			
		--- Inner diameter not exceeding 1 inch			
	8481.10.11	---- Pressure regulator/valve for LPG	kg	5%	Free
	8481.10.19	---- Other	kg	25%	Free
	8481.10.90	--- Other	kg	2%	Free
		- Valves for oleo hydraulic or pneumatic transmissions			
		--- Inner diameter not exceeding 1 inch	kg	25%	Free
	8481.20.10	--- Other	kg	2%	Free
		- Check (non return) valves			
	8481.30.10	--- Inner diameter not exceeding 1 inch	kg	25%	Free
	8481.30.90	--- Other	kg	2%	Free
		- Safety or relief valves			
		--- Inner diameter not exceeding 1 inch			
	8481.40.11	---- Safety or relief valve for LPG	kg	5%	Free
	8481.40.19	---- Other	kg	25%	Free
	8481.40.90	--- Other	kg	2%	Free
		- Other appliances			
	8481.80.10	--- Inner-tube valves for motorized or non-motorized vehicles	kg	5%	Free
		--- Other			
	8481.80.91	---- Inner diameter not exceeding 1 inch	kg	25%	Free
	8481.80.99	---- Other	kg	2%	Free
		- Parts			
	8481.90.10	--- Of taps and cocks	kg	25%	Free
	8481.90.90	--- Other	kg	2%	Free
84.82		Ball or roller bearings.			
	8482.10.00	- Ball bearings	kg	10%	Free
	8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	kg	10%	Free
	8482.30.00	- Spherical roller bearings	kg	10%	Free
	8482.40.00	- Needle roller bearings	kg	10%	Free
	8482.50.00	- Other cylindrical roller bearings	kg	10%	Free
	8482.80.00	- Other, including combined ball/roller bearing	kg	25%	Free
		- Parts			
	8482.91.00	-- Balls, needles and rollers	kg	5%	Free
	8482.99.00	-- Other	kg	5%	Free
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shafts bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
		- Transmission shafts (including cam shafts and crank shafts) and cranks			
	8483.10.10	--- Crank shaft imported by VAT registered motorcycle manufacturing industries	u	5%	Free
	8483.10.90	--- Other	u	10%	Free
	8483.20.00	- Bearing housings, incorporating ball or roller bearings	u	2%	Free
	8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u	2%	Free
	8483.40.00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	u	2%	Free

8483.50.00	- Flywheels and pulleys, including pulley blocks	u	2%	Free
8483.60.00	- Clutches and shaft couplings (including universal joints)	u	2%	Free
8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg	2%	Free
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing; mechanical seals.			
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	2%	Free
8484.20.00	- Mechanical seals	kg	2%	Free
8484.90.00	- Other	kg	2%	Free
[84.85]				
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.			
8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	u	2%	Free
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	u	2%	Free
8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	u	2%	Free
8486.40.00	- Machines and apparatus specified in Note 9 (C) to this Chapter	u	5%	Free
8486.90.00	- Parts and accessories	kg	2%	Free
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
8487.10.00	- Ships' or boats' propellers and blades therefor	kg	10%	Free
8487.90.00	- Other	kg	10%	Free