

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 heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
  - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
  - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 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 (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression “colouring matter” in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression “stamping foils” in heading 32.12 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.

\* \* \*



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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>32.01</b>			<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:</b>		
3201.10.00	00B	kg	– Quebracho extract	Free	Free
3201.20.00	00F	kg	– Wattle extract	Free	Free
3201.90.00			– Other	Free	Free
	02H	kg	. . Oak or chestnut extract		
	05B	kg	. . . Other tanning extracts of vegetable origin		
	10J	. .	. . . Other		
<b>32.02</b>			<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:</b>		
3202.10.00	00L	. .	– Synthetic organic tanning substances	Free	Free
3202.90			– Other:		
3202.90.01	00F	. .	– – Tanning substances based on chromium salts	Free	Free
3202.90.09	00G	. .	– – Other	Free	Free
<b>32.03</b>					
3203.00.00			<b>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</b>	Free	Free
	01C	. .	. Of vegetable origin		
	02A	. .	. Of animal origin		
<b>32.04</b>			<b>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:</b>		
			– Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
3204.11.00	00A	. .	– – Disperse dyes and preparations based thereon	Free	Free
3204.12.00	00F	. .	– – Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	Free	Free
3204.13.00	00L	. .	– – Basic dyes and preparations based thereon	Free	Free
3204.14.00	00E	. .	– – Direct dyes and preparations based thereon	Free	Free
3204.15.00	00K	. .	– – Vat dyes (including those usable in that state as pigments) and preparations based thereon	Free	Free
3204.16.00	00D	. .	– – Reactive dyes and preparations based thereon	Free	Free
3204.17.00	00J	. .	– – Pigments and preparations based thereon	Free	Free
3204.19.00	00H	. .	– – Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	Free	Free
3204.20.00	00L	. .	– Synthetic organic products of a kind used as fluorescent brightening agents	Free	Free
3204.90.00	00F	. .	– Other	Free	Free
<b>32.05</b>					
3205.00.00	00A	kg	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes</b>	Free	Free
<b>32.06</b>			<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined:</b>		
			– Pigments and preparations based on titanium dioxide:		
3206.11.00	00H	kg	– – Containing 80% or more by weight of titanium dioxide calculated on the dry matter	Free	Free
3206.19.00	00D	kg	– – Other	Free	Free
3206.20.00	00G	kg	– Pigments and preparations based on chromium compounds	Free	Free
			– Other colouring matter and other preparations:		
3206.41.00	00J	kg	– – Ultramarine and preparations based thereon	Free	Free
3206.42.00	00C	kg	– – Lithopone and other pigments and preparations based on zinc sulphide	Free	Free

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Other colouring matter; preparations as specified, etc.—<i>continued</i></b>					
– Other colouring matter and other preparations— <i>continued</i>					
3206.49.00	10B	kg	-- Other	Free	Free
	15C	kg	. . . . Pigments and preparations based on cadmium compounds		
			. . . . Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)		
	19F	kg	. . . . Other		
3206.50.00	15F	kg	– Inorganic products of a kind used as luminophores	Free	Free
<b>32.07</b>					
<b>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:</b>					
3207.10.00	00A	kg	– Prepared pigments, prepared opacifiers, prepared colours and similar preparations	Free	Free
3207.20.00	00E	kg	– Vitrifiable enamels and glazes, engobes (slips) and similar preparations	Free	Free
3207.30.00	00J	kg	– Liquid lustres and similar preparations	Free	Free
3207.40.00	00B	kg	– Glass frit and other glass, in the form of powder, granules or flakes	Free	Free
<b>32.08</b>					
<b>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:</b>					
– Based on polyesters:					
3208.10.01	00F	kg	-- Solutions as defined in Note 4 to this Chapter	Free	Free
– Paints and enamels:					
3208.10.11	00A	kg	--- Pearl essence	Free	Free
3208.10.19			---- Other	5	CA Free LDC 4 TH Free TPA Free
	01L	kg	. . . . . Containing organotin compounds:		
	09F	kg	. . . . . Low release copolymer type		
			. . . . . Other		
			. . . . . In aerosol containers:		
	22C	No.	. . . . . Containing chlorofluorocarbons		
	28B	No.	. . . . . Other		
	39H	kg	. . . . . Other		
– Varnishes and lacquers:					
3208.10.21	00G	kg	--- Dental cavity liners and sealers	Free	Free
3208.10.29			---- Other	5	CA Free LDC 4 TH Free TPA Free
			. . . . . In aerosol containers:		
	02D	No.	. . . . . Containing chlorofluorocarbons		
	08C	No.	. . . . . Other		
	19J	kg	. . . . . Other		
– Based on acrylic or vinyl polymers:					
3208.20.01	00K	kg	-- Solutions as defined in Note 4 to this Chapter	Free	Free
– Paints and enamels:					
3208.20.11	00E	kg	--- Pearl essence	Free	Free
3208.20.19			---- Other	5	CA Free LDC 4 TH Free TPA Free
			. . . . . Containing organotin compounds:		
	01D	kg	. . . . . Low release copolymer type		
	09K	kg	. . . . . Other		
			. . . . . In aerosol containers:		
	22G	No.	. . . . . Containing chlorofluorocarbons		
	28F	No.	. . . . . Other		
	39A	kg	. . . . . Other		

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 32—continued

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Paints and varnishes (including enamels and, etc.—continued</b>					
– Based on acrylic or vinyl polymers—continued					
– Varnishes and lacquers:					
3208.20.21	00L	kg	--- Dental cavity liners and sealers	Free	Free
3208.20.29			--- Other	5	CA Free LDC 4 TH Free TPA Free
			. . . . . In aerosol containers:		
	02H	No.	. . . . . Containing chlorofluorocarbons		
	08G	No.	. . . . . Other		
	19B	kg	. . . . . Other		
3208.90			– Other:		
3208.90.01	00E	kg	-- Solutions as defined in Note 4 to this Chapter	Free	Free
			-- Paints and enamels:		
3208.90.11	00L	kg	--- Pearl essence	Free	Free
3208.90.19			--- Other	5	CA Free LDC 4 TH Free TPA Free
			. . . . . Containing organotin compounds:		
	01K	kg	. . . . . Low release copolymer type		
	09E	kg	. . . . . Other		
			. . . . . In aerosol containers:		
	22B	No.	. . . . . Containing chlorofluorocarbons		
	28A	No.	. . . . . Other		
	39G	kg	. . . . . Other		
			-- Varnishes and lacquers:		
3208.90.21	00F	kg	--- Dental cavity liners and sealers	Free	Free
3208.90.29			--- Other	5	CA Free LDC 4 TH Free TPA Free
			. . . . . In aerosol containers:		
	02C	No.	. . . . . Containing chlorofluorocarbons		
	08B	No.	. . . . . Other		
	19H	kg	. . . . . Other		
<b>32.09</b>			<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:</b>		
– Based on acrylic or vinyl polymers:					
– Paints and enamels:					
3209.10.01	00D	kg	--- Pearl essence	Free	Free
3209.10.09			--- Other	5	CA Free LDC 4 TH Free TPA Free
			. . . . . Containing organotin compounds:		
	01C	kg	. . . . . Low release copolymer type		
	09J	kg	. . . . . Other		
			. . . . . In aerosol containers:		
	22F	No.	. . . . . Containing chlorofluorocarbons		
	28E	No.	. . . . . Other		
	39L	kg	. . . . . Other		
3209.10.19			-- Varnishes and lacquers	5	CA Free LDC 4 TH Free TPA Free
			. . . . . In aerosol containers:		
	02G	No.	. . . . . Containing chlorofluorocarbons		
	08F	No.	. . . . . Other		
	19A	kg	. . . . . Other		

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Paints and varnishes (including enamels, etc.—continued)</b>					
3209.90			— Other:		
			— — Paints and enamels:		
3209.90.01	00C	kg	— — — Pearl essence	Free	Free
3209.90.09			— — — Other	5	CA Free LDC 4 TH Free TPA Free
			. . . . . Containing organotin compounds:		
	01B	kg	. . . . . Low release copolymer type		
	09H	kg	. . . . . Other		
			. . . . . In aerosol containers:		
	22E	No.	. . . . . Containing chlorofluorocarbons		
	28D	No.	. . . . . Other		
	39K	kg	. . . . . Other		
3209.90.19			— — Varnishes and lacquers	5	CA Free LDC 4 TH Free TPA Free
			. . . . . In aerosol containers:		
	02F	No.	. . . . . Containing chlorofluorocarbons		
	08E	No.	. . . . . Other		
	19L	kg	. . . . . Other		
<b>32.10</b>					
3210.00			<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:</b>		
3210.00.01	00D	kg	— Distempers	Free	Free
3210.00.09			— Other	5	CA Free LDC 4 TH Free TPA Free
			. . . . . Paints and enamels:		
			. . . . . In aerosol containers:		
	03K	No.	. . . . . Containing chlorofluorocarbons		
	07B	No.	. . . . . Other		
	18H	kg	. . . . . Other		
			. . . . . Varnishes and lacquers:		
			. . . . . In aerosol containers:		
	22F	No.	. . . . . Containing chlorofluorocarbons		
	28E	No.	. . . . . Other		
	39L	kg	. . . . . Other		
			. . . . . Other:		
			. . . . . In aerosol containers:		
	42L	No.	. . . . . Containing chlorofluorocarbons		
	48K	No.	. . . . . Other		
	59E	kg	. . . . . Other		
<b>32.11</b>					
3211.00.00	00F	l	<b>Prepared driers</b>	Free	Free
<b>32.12</b>					
			<b>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:</b>		
3212.10.00	00H	. .	— Stamping foils	Free	Free
3212.90.00			— Other	Free	Free
			. . . . . Dyes and other colouring matter put up in forms or packings for retail sale:		
			. . . . . In aerosol containers:		
	01E	No.	. . . . . Containing chlorofluorocarbons		
	09L	No.	. . . . . Other		
	19H	. .	. . . . . Other		
			. . . . . Other:		
	21K	kg	. . . . . Aluminium paste		
	29E	kg	. . . . . Other		

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 32—continued

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>32.13</b>			<b>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:</b>		
3213.10.00	01D	..	.. . Colours in sets	Free	Free
	09K	..	.. . Of a kind used by signboard painters (for example, signwriters' colours, poster and showcard colours)		
	21J	..	.. . Paints and enamels of a kind used on recreational models, put up in containers of a capacity not exceeding 22 ml		
	23E	..	.. . Children's watercolours		
		..	.. . Other		
3213.90.00	01C	..	.. . Other	Free	Free
	09J	..	.. . Of a kind used by signboard painters (for example, signwriters' colours, poster and showcard colours)		
	19F	..	.. . Paints and enamels of a kind used on recreational models, put up in containers of a capacity not exceeding 22 ml		
		..	.. . Other		
<b>32.14</b>			<b>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:</b>		
3214.10			.. . Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:		
3214.10.01	00L	kg	-- Glaziers' putty; wood fillers; plastic wood	5	CA Free LDC 4 TH Free TPA Free
3214.10.09	01K	..	-- Other	Free	Free
	09E	..	.. . Plaster based bonding compounds (containing calcined gypsum/calcium sulphate)		
		..	.. . Gypsum based wallboard jointing and surface finishing compounds:		
	11G	..	.. . . Plaster based compounds (containing calcined gypsum/calcium sulphate)		
	12E	..	.. . . Other:		
	19B	..	.. . . Liquids; pastes		
		..	.. . . Other		
3214.90.00	00C	..	-- Other	5	CA Free LDC 4 TH Free TPA Free
<b>32.15</b>			<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:</b>		
3215.11.00			-- Printing ink:		
			-- Black	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH Free TPA Free
	01E	kg	.. . Magnetic ink character recognition (M.I.C.R.)		
	09L	kg	.. . Flexographic and gravure inks		
	19H	kg	.. . Other		
3215.19.00	00C	kg	-- Other	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH Free TPA Free
3215.90			-- Other:		
3215.90.01	00H	kg	-- Cartridge ink refills for fountain pens	Free	Free
3215.90.09			-- Other	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH Free TPA Free
	01G	kg	.. . Stencilling and similar inks		
	09B	kg	.. . Other		

\* \* \*

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

