SECTION XX

Miscellaneous manufactured articles

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

NOTES—

1. This Chapter does not cover:
   (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
   (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
   (c) Articles of Chapter 71;
   (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
   (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
   (f) Lamps or light sources and parts thereof of Chapter 85;
   (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
   (h) Articles of heading 87.14;
   (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
   (k) Articles of Chapter 91 (for example, clocks and clock cases);
   (l) Toy furniture or toy luminaires or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
   (m) Monopods, bipods, tripods and similar articles (heading 96.20).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

   The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

   (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
   (b) Seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
   (B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, sheds, garages or similar buildings.

   Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

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Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
94.01			**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof:**		
9401.10.00	00H	No.	– Seats of a kind used for aircraft	5	Free *See Below CA Free RCEP 3.3 1/2027 3
9401.20.00	10J	No.	– Seats of a kind used for motor vehicles	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Swivel seats with variable height adjustment:		
9401.31.00			– – Of wood	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10G	No.	. . . Of Merbau (Kwila)		
	20D	No.	. . . Other		
9401.39.00	00F	No.	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Seats other than garden seats or camping equipment, convertible into beds:		
9401.41.00			– – Of wood	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10L	No.	. . . Of Merbau (Kwila)		
	20H	No.	. . . Other		
9401.49.00	00K	No.	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Seats of cane, osier, bamboo or similar materials:		
9401.52.00	00A	No.	– – Of bamboo	5	Free *See Below CA 1
9401.53.00	00F	No.	– – Of rattan	5	Free *See Below CA 1
9401.59.00	00C	No.	– – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
			– Other seats, with wooden frames:		
9401.61.00			– – Upholstered	5	Free *See Below CA Free CPT Free
			. . . Of Merbau (Kwila):		
	10H	No.	. . . . Lounge suites, complete, assembled or unassembled		
	15J	No.	. . . . Other		
			. . . Other:		
	19A	No.	. . . . Lounge suites, complete, assembled or unassembled		
	29J	No.	. . . . Other		
9401.69.00			– – Other	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
			. . . Of Merbau (Kwila):		
	10D	No.	. . . . Lounge suites, complete, assembled or unassembled		
	15E	No.	. . . . Other		
			. . . Other:		
	19H	No.	. . . . Lounge suites, complete, assembled or unassembled		
	29E	No.	. . . . Other		

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Seats (other than those of heading 94.02), whether, etc.—*continued*		
			– Other seats, with metal frames:		
9401.71.00	00D	No.	– – Upholstered	5	Free *See Below CA Free CPT Free RCEP 3.3 1/2027 3
9401.79.00	10H	No.	– – Other	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
9401.80			– Other seats:		
9401.80.10	00J	No.	– – Motor vehicle safety seats suitable for use for the carriage of infants or children (child restraints)	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9401.80.90			– – Other	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
	10K	. .	. . . Of Merbau (Kwila)		
	19C	. .	. . . Other		
			– Parts:		
9401.91.00			– – Of wood	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10J	No.	. . . Arm-rests		
	20F	No.	. . . Seat frame		
	30C	. .	. . . Other		
9401.99			– – Other:		
9401.99.01			– – – For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10A	No.	. . . . Arm-rests		
	20J	No.	. . . . Head restraints		
	30F	No.	. . . . Seat frame and spring frame assemblies		
	40C	. .	. . . . Other		
			– – – Other:		
9401.99.11			– – – – Automotive	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	10G	No.	. . . . . Arm-rest		
	20D	No.	. . . . . Head restraints		
	30A	No.	. . . . . Seat frame and spring frame assemblies		
	40J	. .	. . . . . Other		
9401.99.19			– – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10H	No.	. . . . . Arm-rest		
	20E	No.	. . . . . Head restraints		
	30B	No.	. . . . . Seat frame and spring frame assemblies		
	40K	. .	. . . . . Other		

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
94.02			**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:**		
9402.10.00	00F	. .	– Dentists', barbers' or similar chairs and parts thereof	Free	Free
9402.90.00	00E	. .	– Other	Free	Free
94.03			**Other furniture and parts thereof:**		
9403.10			– Metal furniture of a kind used in offices:		
9403.10.02	00G	. .	– – Drafting stands	Free	Free
9403.10.09			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01K	No.	. . . Desks		
			. . . Index and filing equipment (including cabinets):		
	11G	. .	. . . . Fire resistant		
	19B	. .	. . . . Other		
	21D	. .	. . . Shelves and shelving		
	29K	. .	. . . Other		
9403.20			– Other metal furniture:		
9403.20.10	00C	. .	– – Music stands	Free	Free
9403.20.19			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . . Domestic:		
	10H	. .	. . . . Outdoor furniture		
	15J	. .	. . . . Other		
			. . . Non-domestic:		
	21C	No.	. . . . Display stands		
	29J	. .	. . . . Other		
9403.30.00			– Wooden furniture of a kind used in offices	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
			. . Of Merbau (Kwila):		
	10J	No.	. . . Desks		
	15K	. .	. . . Other		
			. . Other:		
	19B	No.	. . . Desks		
	29K	. .	. . . Other		
9403.40.00			– Wooden furniture of a kind used in the kitchen	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
			. . Of Merbau (Kwila):		
	10B	No.	. . . Tables		
	15C	. .	. . . Wall units and the like		
	21H	. .	. . . Other		
			. . Other:		
	25L	No.	. . . Tables		
	29C	. .	. . . Wall units and the like		
	39L	. .	. . . Other		
9403.50.00			– Wooden furniture of a kind used in the bedroom	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
	10F	. .	. . Of Merbau (Kwila)		
	19K	. .	. . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other furniture and parts thereof—*continued*		
9403.60.00			– Other wooden furniture	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
			. . Of Merbau (Kwila):		
			. . . Domestic:		
	10K	. .	. . . . Outdoor furniture		
			. . . . Other:		
	15L	. .	. . . . . Chests and boxes		
			. . . . . Tables:		
	19C	. .	. . . . . . Coffee and similar tables and nests of tables		
	23A	. .	. . . . . . Other tables		
	25H	. .	. . . . . Wall units and the like		
	27D	. .	. . . . . Bathroom furniture		
	29L	. .	. . . . . Other furniture		
	33J	. .	. . . Non-domestic furniture		
			. . Other:		
			. . . Domestic:		
	35E	. .	. . . . Outdoor furniture		
			. . . . Other:		
	37A	. .	. . . . . Chests and boxes		
			. . . . . Tables:		
	43F	. .	. . . . . . Coffee and similar tables and nests of tables		
	45B	. .	. . . . . . Other tables		
	47J	. .	. . . . . Wall units and the like		
	51G	. .	. . . . . Bathroom furniture		
	53C	. .	. . . . . Other furniture		
	79G	. .	. . . Non-domestic furniture		
9403.70.00			– Furniture of plastics	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
			. . Domestic:		
	01D	No.	. . . Tables		
	09K	. .	. . . Other		
	19G	. .	. . Non-domestic		
			– Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.82.00			– – Of bamboo	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . . Domestic:		
	10F	No.	. . . . Tables		
	15G	. .	. . . . Other		
	19K	. .	. . . Non-domestic		
9403.83.00			– – Of rattan	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . . Domestic:		
	10L	No.	. . . . Tables		
	15A	. .	. . . . Other		
	19D	. .	. . . Non-domestic		
9403.89.00			– – Other	5	Free *See Below CA Free
			. . . Domestic:		
			. . . . Wicker or cane:		
	10H	No.	. . . . . Tables		
	13B	. .	. . . . . Other		
	15J	. .	. . . . Other		
	19A	. .	. . . Non-domestic		

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other furniture and parts thereof—*continued*		
			– Parts:		
9403.91.00			– – Of wood	5	Free *See Below CA Free
			. . . Legs, not being fabricated frames:		
	10E	. .	. . . . Of Merbau (Kwila)		
	20B	. .	. . . . Other		
			. . . Other:		
	30K	. .	. . . . Of Merbau (Kwila)		
	40G	. .	. . . . Other		
9403.99.00			– – Other	5	Free *See Below CA Free
	10A	. .	. . . Legs, of metal, not being fabricated frames		
			. . . Other:		
	20J	. .	. . . . Of metal		
	30F	. .	. . . . Of plastics		
	40C	. .	. . . . Of cane, osier, bamboo or similar materials		
	50L	. .	. . . . Other		
94.04			**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:**		
9404.10.00			– Mattress supports	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01L	No.	. . Of woven wire, link mesh or wire spring, not upholstered		
	09F	No.	. . Other		
			– Mattresses:		
9404.21.00	00L	No.	– – Of cellular rubber or plastics, whether or not covered	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9404.29.00	00G	No.	– – Of other materials	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9404.30.00			– Sleeping bags	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
	01H	No.	. . Stuffed with feathers or down		
	09C	No.	. . Other		
9404.40.00			– Quilts, bedspreads, eiderdowns and duvets (comforters)	5	Free *See Below CA Free CPT Free RCEP 5 1/2027 5
			. . Quilts:		
	10L	No.	. . . Stuffed with feathers or down		
	12G	No.	. . . Other		
			. . Bedspreads:		
	20H	No.	. . . Stuffed with feathers or down		
	22D	No.	. . . Other		
			. . Eiderdowns:		
	30E	No.	. . . Stuffed with feathers or down		
	32A	No.	. . . Other		
	40B	No.	. . Other		
9404.90.00	40L	No.	– Other	5	Free *See Below CA Free CPT Free RCEP 5 1/2027 5

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
94.05			**Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:**		
			– Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
9405.11			– – Designed for use solely with light-emitting diode (LED) light sources:		
9405.11.01	00A	. .	– – – Of plastic	Free	Free
9405.11.05	00G	. .	– – – Of ceramics	Free	Free
9405.11.10			– – – Other	Free	Free
	10H	. .	. . . . Of glass		
	20E	. .	. . . . Of base metal		
	30B	. .	. . . . Other		
9405.19			– – Other:		
9405.19.02		. .	– – – Of a kind powered by the kinetic energy of a falling weight	Free	Free
	01B	. .	. . . . Of plastics		
	03J	. .	. . . . Of ceramics		
	05E	. .	. . . . Of glass		
	07A	. .	. . . . Of base metal		
	09H	. .	. . . . Other		
9405.19.03	00L	. .	– – – Other, of plastics	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9405.19.05	01A	. .	– – – Other, of ceramic	5	Free *See Below CA 1 RCEP 5 1/2027 5
9405.19.10			– – – Other	5	Free *See Below CA 1
	11B	. .	. . . . Of glass		
	21K	. .	. . . . Of base metal		
	31G	. .	. . . . Other		
			– Electric table, desk, bedside or floor-standing luminaires:		
9405.21			– – Designed for use solely with light-emitting diode (LED) light sources:		
9405.21.01	00E	. .	– – – Of plastic	Free	Free
9405.21.05	00L	. .	– – – Of ceramics	Free	Free
9405.21.10			– – – Other	Free	Free
	10A		. . . . Luminaires, shadowless, specially designed for in hospital theatres and dentists' surgeries		
			. . . . Other:		
	20J	. .	. . . . . Of glass		
	30F	. .	. . . . . Of base metal		
	40C	. .	. . . . . Other		
9405.29			– – Other:		
9405.29.01	00A	. .	– – – Of plastic	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9405.29.05	00G	. .	– – – Of ceramics	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
9405.29.10			– – – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
	10H	. .	. . . . Luminaries, shadowless, specially designed for in hospital theatres and dentists' surgeries		
			. . . . Other:		
	20E	. .	. . . . . Of glass		
	30B	. .	. . . . . Of base metal		
	40K	. .	. . . . . Other		

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Luminaires and lighting fittings including, etc.—*continued*		
			– Lighting strings of a kind used for Christmas trees:		
9405.31.00	00B	. .	– – Designed for use solely with light emitting diode (LED) light sources	Free	Free
9405.39.00	00J	. .	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Other electric luminaires and lighting fittings:		
9405.41			– – Photovoltaic, designed for use solely with light-emitting diode (LED) sources:		
			– – – Of base metal:		
9405.41.01	00B	. .	– – – – Designed for use in harbours and airports beacons and lighthouses; ship and aircraft navigation luminaires	Free	Free
9405.41.05	00B	. .	– – – – Spotlights	Free	Free
9405.41.10			– – – – Other	Free	Free
	10J	. .	. . . . . Luminaires, shadowless, specially designed for use in hospital theatres and dentists' surgeries		
	20F	. .	. . . . . Flameproof luminaries and lighting fittings		
	30C	. .	. . . . . Other		
			– – – Of other materials:		
9405.41.20	00G	. .	– – – – Spotlights	Free	Free
			– – – – Other:		
9405.41.30	00B	. .	– – – – – Of plastic	Free	Free
9405.41.40	00H	. .	– – – – – Of ceramics	Free	Free
9405.41.50			– – – – – Other	Free	Free
	10L	. .	. . . . . Of glass		
	20H	. .	. . . . . Other		
9405.42			– – Other, designed for use solely with light-emitting diode (LED) light sources:		
			– – – Of base metal:		
9405.42.01	00G	. .	– – – – Designed for use in harbour and airport beacons and lighthouses; ship and aircraft navigation luminaires; miners' safety luminaires	Free	Free
9405.42.05	00B	. .	– – – – Spotlights	Free	Free
9405.42.10			– – – – Other	Free	Free
	10C	. .	. . . . . Luminaires, shadowless, specially designed for use in hospital theatres and dentists' surgeries		
	20L	. .	. . . . . Flameproof luminaires and lighting fittings		
	30H	. .	. . . . . Other		
			– – – Of other materials:		
9405.42.20	00A	. .	– – – – Spotlights	Free	Free
			– – – – Other:		
9405.42.30	00G	. .	– – – – – Of plastic	Free	Free
9405.42.40	00B	. .	– – – – – Of ceramics	Free	Free
9405.42.50			– – – – – Other	Free	Free
	10E	. .	. . . . . Of glass		
	20B	. .	. . . . . Other		
9405.49			– – Other:		
			– – – Of base metal:		
9405.49.01	00J	. .	– – – – Designed for use in harbour and airport beacons and lighthouses; ship and aircraft navigation luminaires; miners' safety luminaires	Free	Free
9405.49.05	00D	. .	– – – – Spotlights	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9405.49.10			– – – – Other	5	Free *See Below CA 1
	10E	. .	. . . . . Luminaires, shadowless, specially designed for use in hospital theatres and dentists' surgeries		
	20B	. .	. . . . . Flameproof luminaires and lighting fittings		
	30K	. .	. . . . . Other		

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Luminaires and lighting fittings including, etc.—*continued*		
			– Other electric luminaires and lighting fittings—*continued*		
			– – Other—*continued*		
			– – – Of other materials:		
9405.49.20	00C	. .	– – – – Spotlights	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– – – – Other:		
9405.49.30	00J	. .	– – – – – Of plastic	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9405.49.40	00D	. .	– – – – – Of ceramics	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
9405.49.50			– – – – – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
	10G	. .	. . . . . Of glass		
	20D	. .	. . . . . Other		
9405.50			– Non-electrical luminaires and light fittings:		
			– – Of base metal:		
9405.50.01	10J	. .	– – – Miners' safety luminaires	Free	Free
9405.50.09			– – – Other	5	Free *See Below CA Free LDC Free
	11H	. .	. . . . Liquid fuel lanterns and LPG lanterns		
	19C	. .	. . . . Other		
9405.50.11	10D	. .	– – Of glass	Free	Free
9405.50.21	10K	. .	– – Of plastics	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9405.50.31	10E	. .	– – Of ceramincs	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
9405.50.39	10F	. .	– – Other	5	Free *See Below CA 1 RCEP 5 1/2027 5
			– Illuminated signs, illuminated name-plates and the like:		
9405.61			– – Designed for use solely with light-emitting diode (LED) light sources:		
9405.61.01	00K	kg	– – – Of glass	Free	Free
9405.61.03	00B	. .	– – – Of plastics	Free	Free
9405.61.05	00E	. .	– – – Of ceramics	Free	Free
9405.61.10			– – – Other	Free	Free
	10F	. .	. . . . Of base metal		
	20C	. .	. . . . Other		
9405.69			– – Other:		
9405.69.01	00F	kg	– – – Of glass	Free	Free
9405.69.03	00J	. .	– – – Of plastics	5	Free *See Below CA Free RCEP 2.5 1/2027 2

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Luminaires and lighting fittings including, etc.—*continued* – Illuminated signs, illuminated name-plates and the like—*continued* – – Other—*continued*		
9405.69.05	00A	. .	– – – Of ceramics	5	Free *See Below CA 1
9405.69.10			– – – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
	10B	. .	. . . . Of base metal		
	20K	. .	. . . . Other		
			– Parts:		
9405.91.00	00D	. .	– – Of glass	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
9405.92.00	00J	. .	– – Of plastics	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9405.99			– – Other:		
9405.99.01	00G	. .	– – – Of ceramics	5	Free *See Below CA 1 RCEP 5 1/2027 5
9405.99.09	00H	. .	– – – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
94.06			**Prefabricated buildings:**		
9406.10.00	00J	. .	– Of wood	Free	Free
9406.20.00			– Modular building units, of steel	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10K	No.	. . Presented in the size and shape of a 10FT shipping container		
	12F	No.	. . Presented in the size and shape of a 20FT shipping container		
	14B	No.	. . Presented in the size and shape of a 40FT shipping container		
	16J	No.	. . Other		
9406.90.00			– Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . Of iron or steel:		
	20B	No.	. . . Floor area not exceeding 15 m^2		
	22J	No.	. . . Floor area exceeding 15 m^2 but not exceeding 115 m^2		
	24E	No.	. . . Floor area exceeding 115 m^2 but not exceeding 250 m^2		
	26A	No.	. . . Floor area exceeding 250 m^2		
	40G	No.	. . Of aluminium		
	50D	. .	. . Of other materials		

* * *

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

NOTES—

1. This Chapter does not cover:
   (a) Candles (heading 34.06);
   (b) Fireworks or other pyrotechnic articles of heading 36.04;
   (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
   (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
   (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
   (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
   (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
   (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
   (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
   (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
   (l) Bells, gongs or the like of heading 83.06;
   (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
   (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
   (o) Children's bicycles (heading 87.12);
   (p) Unmanned aircraft (heading 88.06);
   (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
   (r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
   (s) Decoy calls or whistles (heading 92.08);
   (t) Arms or other articles of Chapter 93;
   (u) Lighting strings of all kinds (heading 94.05);
   (v) Monopods, bipods, tripods and similar articles (heading 96.20);
   (w) Racket strings, tents or other camping goods, or gloves, mitten and mitts (classified according to their constituent material); or
   (x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).
6. For the purposes of heading 95.08:
   (a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
   (b) The expression "water park amusements" means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
   (c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

   This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

SUBHEADING NOTE—

1. Subheading 9504.50 covers:
   (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
   (b) Video game machines having a self-contained video screen, whether or not portable.

   This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

* * *

Chapter 95—*continued*

Toys, games and sports requisites; parts and accessories thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
95.03					
9503.00			**Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:**		
9503.00.01	00C	. .	– Books and sheets of pictures for cutting out	Free	Free
9503.00.03	00F	. .	– Portable interactive electronic education devices primarily designed for children	Free	Free
9503.00.05	00J	. .	– Rubber balloons	Free	Free
9503.00.09			– Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:		
	10A	No.	. . . Wheeled toys		
	13F	No.	. . . Dolls' carriages		
	15B	. .	. . . Parts		
			. . Dolls representing only human beings:		
	17J	No.	. . . Dolls, whether or not dressed		
			. . . Parts and accessories:		
	19E	. .	. . . . Garments and accessories therefor, footwear and headgear		
	21G	. .	. . . . Other		
			. . Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:		
	23C	. .	. . . Electric trains, including tracks, signals and other accessories therefor		
	25K	. .	. . . Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of Tariff item 9503.00.09 23C		
	27F	. .	. . . Other construction sets and constructional toys		
			. . . Toys representing animals or non-human creatures:		
	29B	. .	. . . . Stuffed		
	31D	. .	. . . . Other		
	33L	. .	. . . Toy musical instruments and apparatus		
			. . . Puzzles:		
	35G	. .	. . . . Jig-saw puzzles		
	37C	. .	. . . . Other		
			. . . Other toys, put up in sets or outfits:		
	39K	. .	. . . . Toy embroidery sets; toy printing sets, consisting predominately of letters and/or figures; toy toolsets		
	41A	. .	. . . . Modelling clay (together with moulds of plastics, tools, etc.)		
	43H	. .	. . . . Other		
			. . . Other toys and models, incorporating a motor:		
	45D	. .	. . . . Toys and models		
			. . . . Parts:		
	47L	. .	. . . . . Internal combustion engines		
	49G	. .	. . . . . Other		
			. . . Other:		
	51J	. .	. . . . Skipping ropes; balls; hoops		
	53E	. .	. . . . Toy binoculars; toy clocks without motors; toy cameras; toy microscopes; toy telescopes		
	55A	. .	. . . . Model railways and accessories, other than those of Tariff item 9503.00.09 23C		
			. . . . Other toys:		
	57H	. .	. . . . . Of plastics		
	59D	. .	. . . . . Of wood		
	79J	. .	. . . . . Other		
95.04			**Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment:**		
9504.20			– Articles and accessories for billiards of all kinds:		
9504.20.01	00J	No.	– – Billiard chalks	Free	Free
9504.20.09			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01H	No.	. . . Tables		
	09C	. .	. . . Cues		
	19L	. .	. . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 95—*continued*

Toys, games and sports requisites; parts and accessories thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Video game consoles and machines, etc.—*continued*		
9504.30.90			– Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	Free	Free
			. . Gaming machines (as defined in Section 4 of the Gambling Act 2003), electronic, and parts thereof:		
	10B	No.	. . . Gaming machines		
	15C	. .	. . . Parts of gaming machines		
	19F	. .	. . Other		
9504.40			– Playing cards:		
9504.40.01	00F	pk	– – Playing cards comprising any of the cards of a conventional suit	5	Free *See Below CA Free RCEP 3.3 1/2027 3
9504.40.09	00G	. .	– – Other	5	Free *See Below CA Free
9504.50			– Video game consoles and machines, other than those of subheading 9504.30:		
9504.50.10	00J	. .	– – Video games of a kind used with television receivers	Free	Free
9504.50.90	19C	. .	– – Other	Free	Free
9504.90.00			– Other	5	Free *See Below CA Free
	01F	. .	. . Pool balls, snooker balls		
	09A	. .	. . Bowls, including jacks, of a kind used for indoor or carpet bowls		
	11C	. .	. . Tenpin bowling balls and pins		
	16D	No.	. . Dartboards		
	18L	No.	. . Darts		
			. . Dart flights:		
	21L	. .	. . . Feather types		
	29F	. .	. . . Other		
	31H	. .	. . Indoor croquet and skittle requisites		
	39C	. .	. . Board games		
	59H	. .	. . Other		
95.05			**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:**		
9505.10.00			– Articles for Christmas festivities	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . In aerosol containers:		
	02C	No.	. . . Containing chlorofluorocarbons		
	08B	No.	. . . Other		
			. . Other:		
	10D	No.	. . . Christmas crackers		
	29E	. .	. . . Other		
9505.90.00	00F	. .	– Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
95.06			**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:**		
			– Snow-skis and other snow-ski equipment:		
9506.11.00	10G	pr	– – Skis	Free	Free
9506.12.00	10A	pr	– – Ski-fastenings (ski-bindings)	Free	Free

Chapter 95—*continued*

Toys, games and sports requisites; parts and accessories thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Articles and equipment for general physical exercise, etc.—*continued* – Snow-skis and other snow-ski equipment—*continued*		
9506.19.00			– – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
	02B	pr	. . . Ski poles		
	11A	No.	. . . Slalom snow-ski markers		
	19G	. .	. . . Other		
			– Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.21.00	00C	. .	– – Sailboards	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
9506.29.00			– – Other	5	Free *See Below CA 1 CPT Free RCEP 2.5 1/2027 2
	01H	No.	. . . Divers' masks		
	09C	pr	. . . Divers' fins and flippers		
	19L	. .	. . . Other		
			– Golf clubs and other golf equipment:		
9506.31.00			– – Clubs, complete	Free	Free
	03A	No.	. . . Woods		
	05H	No.	. . . Irons		
	09L	No.	. . . Putters		
9506.32.00	00A	No.	– – Balls	Free	Free
9506.39.00	00C	. .	– – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
9506.40.00			– Articles and equipment for table-tennis	5	Free *See Below CA Free RCEP 5 1/2027 5
	02B	No.	. . Nets		
	05G	No.	. . Balls		
	11A	No.	. . Bats		
	18J	No.	. . Other		
			– Tennis, badminton or similar rackets, whether or not strung:		
9506.51.00	00D	No.	– – Lawn-tennis rackets, whether or not strung	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
9506.59.00			– – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
			. . . Rackets for:		
	01J	No.	. . . . Badminton		
	11F	No.	. . . . Squash		
	19A	. .	. . . . Other		
			– Balls, other than golf balls and table-tennis balls:		
9506.61.00	00H	No.	– – Lawn-tennis balls	Free	Free

Chapter 95—*continued*

Toys, games and sports requisites; parts and accessories thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Articles and equipment for general physical, etc.—*continued*		
			– Balls, other than golf balls and table-tennis balls—*continued*		
9506.62.00			– – Inflatable	5	Free *See Below CA 1 RCEP 5 1/2027 5
			. . . Balls (not including bladders therefore imported separately) for:		
	02J	No.	. . . . Association football (soccer)		
	09F	No.	. . . . Basketball		
	18E	No.	. . . . Netball		
	21E	No.	. . . . Rugby union and rugby league		
	25H	No.	. . . . Volleyball		
	29L	. .	. . . . Other		
	39H	. .	. . . Bladders for inflatable balls		
9506.69			– – Other:		
9506.69.01			– – – Balls for croquet, hockey, polo, softball, baseball and squash	Free	Free
			. . . . Balls for:		
	01J	. .	. . . . . Hockey		
	09D	. .	. . . . . Softball		
	11F	. .	. . . . . Squash		
	19A	. .	. . . . . Other		
9506.69.09			– – – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
	01K	No.	. . . . For cricket		
	09E	. .	. . . . Other		
9506.70.00			– Ice skates and roller skates, including skating boots with skates attached	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
			. . Ice skates:		
	01E	pr	. . . Fitted with boots		
	09L	pr	. . . Other		
			. . Roller skates:		
			. . . In-line roller skates:		
	12L	pr	. . . . Fitted with boots		
	14G	pr	. . . . Other		
			. . . Other:		
	16C	pr	. . . . Fitted with boots		
	18K	pr	. . . . Other		
			– Other:		
9506.91.00			– – Articles and equipment for general physical exercise, gymnastics or athletics	5	Free *See Below CA 1 RCEP 3.3 1/2027 3
	01G	. .	. . . Bar-bells; chest expanders; dumb-bells; Indian clubs; punch bags; punch balls; rowing exercise apparatus; spring-boards; starting blocks; vaulting horses; wall-bars		
	09B	. .	. . . Discus; javelins; putting shots; throwing hammers; vaulting poles		
	19K	. .	. . . Other		
9506.99			– – Other:		
9506.99.01	00A	No.	– – – Ice axes	Free	Free
9506.99.09			– – – Cricket pads and shin-guards and parts thereof	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01L	pr	. . . . Cricket pads		
	09F	pr	. . . . Shin-guards		
	19C	. .	. . . . Parts		

Chapter 95—*continued*

Toys, games and sports requisites; parts and accessories thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Articles and equipment for general physical, etc.—*continued* – Other—*continued* – – Other—*continued*		
9506.99.19			– – – Other	5	Free *See Below CA 1 RCEP 5 1/2027 5
	01F	..	. . . . Lawn bowls, including jacks of a kind used therewith		
	09A	..	. . . . Baseball bats, softball bats		
	11C	..	. . . . Cricket bats		
	19J	No.	. . . . Bobsleighs, toboggans		
	22J	No.	. . . . Skateboards		
			. . . . Tennis, football and other nets:		
	24E	No.	. . . . . Tennis nets		
	26A	No.	. . . . . Football nets		
	28H	No.	. . . . . Other		
	29F	..	. . . . Clay birds and clay targets		
	31H	..	. . . . Bows, arrows and targets for archery		
	33D	..	. . . . Clay pigeon projectors; croquet mallets; polo mallets; quoits; racquet presses; skittles		
			. . . . Shuttlecocks:		
	35L	No.	. . . . . Feather		
	37G	No.	. . . . . Other		
	41E	..	. . . . Fencing weaponry including parts		
	49L	..	. . . . Hockey sticks and parts thereof		
	51B	..	. . . . Grass skis; face masks, chest, limb, abdomen and similar protectors		
	59H	..	. . . . Tennis, cricket and similar ball throwing appliances		
	71G	No.	. . . . Snowboards		
	75K	pr	. . . . Snowboard bindings		
	79B	..	. . . . Other		
95.07			**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites:**		
9507.10.00			– Fishing rods	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
	01A	..	. . Fishing rods of man-made fibres agglomerated with plastics		
	09G	..	. . Other		
9507.20			– Fish-hooks, whether or not snelled:		
9507.20.02	00K	Hd	– – Circle hooks	Free	Free
9507.20.03	00F	Hd	– – Other fish-hooks, unmounted and without attachments	Free	Free
9507.20.09	10A	..	– – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
9507.30.00	00L	..	– Fishing reels	Free	Free
9507.90			– Other:		
9507.90.01	00J	..	– – Decoy birds	Free	Free
9507.90.09			– – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
	02F	No.	. . . Fishing landing nets		
	04B	No.	. . . Butterfly nets		
	09C	..	. . . Other		
95.08			**Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres:**		
9508.10.00	00A	..	– Travelling circuses and travelling menageries	The rate applicable to the separate components	

Chapter 95—*continued*

Toys, games and sports requisites; parts and accessories thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Travelling circuses and travelling menageries, etc.—*continued*		
			– Amusement park rides and water park amusements:		
9508.21.00	00K	. .	– – Roller coasters	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9508.22.00	00D	. .	– – Carousels, swings and roundabouts	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9508.23.00	00J	. .	– – Dodge'em cars	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9508.24.00	00C	. .	– – Motion simulators and moving theatres	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9508.25.00	00H	. .	– – Water rides	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9508.26.00	00B	. .	– – Water park amusements	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9508.29.00	00F	. .	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9508.30.00	00J	. .	– Fairground amusements	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9508.40.00	00B	. .	– Travelling theatres	The rate applicable to the separate components	

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*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 96

Miscellaneous manufactured articles

NOTES—

1. This Chapter does not cover:

   (a) Pencils for cosmetic or toilet uses (Chapter 33);
   (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
   (c) Imitation jewellery (heading 71.17);
   (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
   (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
   (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
   (g) Articles of Chapter 91 (for example, clock or watch cases);
   (h) Musical instruments or parts or accessories thereof (Chapter 92);
   (ij) Articles of Chapter 93 (arms and parts thereof);
   (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
   (l) Articles of Chapter 95 (toys, games, sports requisites); or
   (m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 96.02 the expression "vegetable or mineral carving material" means:

   (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
   (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 96.03 the expression "prepared knots and tufts for broom or brush-making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

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Chapter 96—*continued*

Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
96.01			**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):**		
9601.10.00	00L	. .	– Worked ivory and articles of ivory	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
9601.90.00	00K	. .	– Other	5	Free *See Below CA 1
96.02					
9602.00			**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin:**		
9602.00.01	00A	. .	– Imitation flowers, foliage, fruit and sweets; busts, heads, figures, statuettes; imitation pearls	5	Free *See Below CA 1
9602.00.09			– Other	Free	Free
	01L	. .	. . Gelatin capsules		
	09F	. .	. . Other		
96.03			**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):**		
9603.10.00	00G	. .	– Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	5	Free *See Below CA Free RCEP 5 1/2027 5
			– Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
9603.21.00	00E	No.	– – Tooth brushes, including dental-plate brushes	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9603.29			– – Other:		
9603.29.01	00H	No.	– – – Nail brushes	5	Free *See Below CA Free RCEP 3.3 1/2027 3
9603.29.09			– – – Hair brushes	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01G	No.	. . . . Containing animal hair or bristle		
	09B	No.	. . . . Other		
9603.29.19			– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01B	. .	. . . . Containing animal hair or bristle		
	09H	. .	. . . . Other		

Chapter 96—*continued*

Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Brooms, brushes (including brushes constituting, etc.—*continued*		
9603.30.00			– Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5	Free *See Below CA Free
	01B	No.	. . Artists' brushes		
	11K	No.	. . Writing brushes		
			. . Other:		
	21G	No.	. . . Containing animal hair or bristle		
	29B	. .	. . . Other		
9603.40.00			– Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
			. . Paint brushes:		
	03B	No.	. . . Hog bristle		
	04L	No.	. . . Synthetic filament		
	05J	No.	. . . Combination hog bristle and synthetic filament		
	08C	No.	. . . Other		
	11C	No.	. . Distemper, varnish or similar brushes		
	19J	No.	. . Paint pads and rollers		
9603.50.00			– Other brushes constituting parts of machines, appliances or vehicles	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01K	No.	. . Dental lathe brushes		
	09E	. .	. . Other		
9603.90			– Other:		
9603.90.01	00B	No.	– – Brushes and mops for cleaning firearms	Free	Free
9603.90.09			– – Hand-operated mechanical floor sweepers, not motorised	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01A	No.	. . . Floor sweepers		
	09G	. .	. . . Parts		
9603.90.11	00H	. .	– – Pipe cleaners	Free	Free
9603.90.19			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01G	. .	. . . Feather dusters		
	09B	. .	. . . Other		
96.04					
9604.00			**Hand sieves and hand riddles:**		
9604.00.01	00H	No.	– Hair sieves; laboratory sieves	Free	Free
9604.00.09			– Other	5	Free *See Below CA Free
	01G	No.	. . Wholly or principally of wire		
	09B	No.	. . Other		
96.05					
9605.00.00	00K	. .	**Travel sets for personal toilet, sewing or shoe or clothes cleaning**	5	Free *See Below CA 1 RCEP 2.5 1/2027 2

Chapter 96—*continued*

Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
96.06			**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:**		
9606.10.00	00A	. .	– Press-fasteners, snap-fasteners and press-studs and parts therefor	Free	Free
			– Buttons:		
9606.21.00	00K	Hd	– – Of plastics, not covered with textile material	5	Free *See Below RCEP 2.5 1/2027 2
9606.22.00	00D	Hd	– – Of base metal, not covered with textile material	Free	Free
9606.29			– – Other:		
9606.29.01	00B	Hd	– – – Of wood or leather	Free	Free
9606.29.09	00C	Hd	– – – Other	5	Free *See Below
9606.30			– Button moulds and other parts of buttons; button blanks:		
			– – Button moulds and other parts of buttons:		
9606.30.01	00E	Hd	– – – Button moulds	Free	Free
			– – – Parts of buttons:		
9606.30.11			– – – – Metal, wood or leather	Free	Free
	01J	Hd	. . . . . Metal		
	09D	Hd	. . . . . Other		
9606.30.19			– – – – Other	5	Free *See Below RCEP 5 1/2027 5
	01K	Hd	. . . . . Of plastics		
	09E	Hd	. . . . . Other		
			– – Button blanks:		
9606.30.31	00A	Hd	– – – Blanks for button moulds	Free	Free
			– – – Other blanks:		
9606.30.41			– – – – Metal, wood or leather	Free	Free
	01E	Hd	. . . . . Metal		
	09L	Hd	. . . . . Other		
9606.30.49			– – – – Other	5	Free *See Below
	01F	Hd	. . . . . Of plastics		
	09A	Hd	. . . . . Other		
96.07			**Slide fasteners and parts thereof:**		
			– Slide fasteners:		
9607.11.00	00D	Hd	– – Fitted with chain scoops of base metal	5	Free *See Below CA Free RCEP 3.3 1/2027 3
9607.19.00	00L	Hd	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9607.20.00	00C	. .	– Parts	5	Free *See Below CA Free RCEP 3.3 1/2027 3
96.08			**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09:**		
9608.10.02	00L	No.	– Ball point pens	5	Free *See Below CA Free RCEP 5 1/2027 5

Chapter 96—*continued*

Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Ball point pens; felt tipped and other porous-tipped, etc.—*continued*		
9608.20.02	00D	No.	– Felt tipped and other porous-tipped pens and markers	5	Free *See Below CA Free RCEP 5 1/2027 5
9608.30			– Fountain pens, stylograph pens and other pens:		
9608.30.10	00L	No.	– – Indian ink drawing pens	Free	Free
9608.30.20	00F	No.	– – Fountain pens	Free	Free
9608.30.90	00D	No.	– – Other	5	Free *See Below CA Free LDC 4
9608.40.00	00J	No.	– Propelling or sliding pencils	Free	Free
9608.50.00	00B	No.	– Sets of articles from two or more of the foregoing subheadings	5	Free *See Below CA Free RCEP 5 1/2027 5
9608.60.00	00F	No.	– Refills for ball point pens, comprising the ball point and ink-reservoir	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 5
			– Other:		
9608.91.00			– – Pen nibs and nib points	Free	Free
	01K	No.	. . . Fountain pen nibs		
	09E	. .	. . . Other		
9608.99			– – Other:		
9608.99.01	00D	No.	– – – Duplicating stylos; pen-holders, pencil-holders, and similar holders	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
			– – – Parts of the foregoing articles:		
9608.99.11	00K	. .	– – – – Refills and writing cartridges, other than ball point refills	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
9608.99.19			– – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01J	. .	. . . . . Of ball point pens		
	09D	. .	. . . . . Other		
96.09			**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:**		
9609.10			– Pencils and crayons, with leads encased in a sheath:		
9609.10.01	00B	Hd	– – Pencils	Free	Free
9609.10.09			– – Crayons	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	10L	No.	. . . Of a type suitable for use by children		
	19D	. .	. . . Other		
9609.20.00	00K	Hd	– Pencil leads, black or coloured	Free	Free
9609.90			– Other:		
9609.90.01	00A	. .	– – Drawing charcoals	Free	Free

Chapter 96—*continued*

Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Pencils (other than pencils of heading 96.08), crayons, etc.—*continued*		
			– Other—*continued*		
			– – Writing and drawing chalks:		
9609.90.11	00G	. .	– – – School chalks	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9609.90.19	00H	. .	– – – Other	Free	Free
9609.90.21	00B	No.	– – Tailors' chalks	Free	Free
			– – Crayons and pastels:		
9609.90.31	00H	. .	– – – Sheep-marking	Free	Free
9609.90.39			– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . . . Crayons:		
	10F	No.	. . . . . Of a type suitable for use by children		
	19K	No.	. . . . . Other		
	29G	No.	. . . . Other		
9609.90.49	00D	No.	– – Other	Free	Free
96.10					
9610.00.00	00F	. .	**Slates and boards, with writing or drawing surfaces, whether or not framed**	Free	Free
96.11					
9611.00.00			**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks**	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01B	. .	. Date, sealing or numbering stamps and the like (including devices for printing or embossing labels), self-inking		
	09H	. .	. Printing and numbering devices having movable bands for changing the printing or numbering characters		
	19E	. .	. Other		
96.12			**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:**		
9612.10.00	00F	Hd	– Ribbons	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
9612.20.00	00K	Hd	– Ink-pads	5	Free *See Below CA Free RCEP 5 1/2027 5
96.13			**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:**		
9613.10.00	00D	No.	– Pocket lighters, gas fuelled, non-refillable	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9613.20.00	00H	No.	– Pocket lighters, gas fuelled, refillable	5	Free *See Below CA Free
9613.80			– Other lighters:		
9613.80.11	00A	No.	– – Table lighters	5	Free *See Below CA Free

Chapter 96—*continued*

Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Cigarette lighters and other lighters, whether or, etc.—*continued* – Other lighters—*continued*		
9613.80.19			– – Other	Free	Free
	11H	No.	. . . Refillable cigarette lighters		
	19C	. .	. . . Other		
9613.90.00	00C	. .	– Parts	5	Free *See Below CA 2
96.14					
9614.00.00			**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof**	Free	Free
			. Pipes and pipe bowls:		
	10F	. .	. . Roughly shaped blocks of wood or root, for the manufacture of pipes		
	15G	. .	. . Other		
	19K	. .	. Other		
96.15			**Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof:**		
			– Combs, hair-slides and the like:		
9615.11.00			– – Of hard rubber or plastics	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
	01C	Hd	. . . Combs		
	09J	Hd	. . . Other		
9615.19.00			– – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
	01K	Hd	. . . Combs		
	09E	Hd	. . . Other		
9615.90			– Other:		
9615.90.01	00F	. .	– – Of plastics	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9615.90.09			– – Other	Free	Free
	01E	. .	. . . Curling grips		
	09L	. .	. . . Other		
96.16			**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:**		
9616.10.00	00J	. .	– Scent sprays and similar toilet sprays, and mounts and heads therefor	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9616.20.00	00B	Hd	– Powder-puffs and pads for the application of cosmetics or toilet preparations	5	Free *See Below CA Free
96.17					
9617.00			**Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners:**		
9617.00.01	00K	No.	– Vacuum flasks	Free	Free
9617.00.05	00E	. .	– Cryostats, integrated with a superconducting device or have a dismantable flange that is 90 % or more of the main bore area	Free	Free
9617.00.09	01J	. .	– Other	5	Free *See Below CA Free LDC 4
96.18					
9618.00.00	00A	. .	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing**	5	Free *See Below CA Free

Chapter 96—*continued*

Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
96.19					
9619.00			**Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material:**		
			– Of plastics:		
9619.00.10	00E	No.	– – Incontinence or other sanitary garments	10	Free *See Below CA Free
9619.00.12	00H	. .	– – Other	5	Free *See Below CA Free CPT Free RCEP 5 1/2027 5
9619.00.13			– Of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Free	Free
	10A	. .	. . Sanitary towels		
	15B	. .	. . Tampons		
	19E	. .	. . Other		
			– Of wadding of textile materials:		
9619.00.21	00G	. .	– – Sanitary towels	5	Free *See Below CA Free LDC Free
9619.00.29			– – Other	Free	Free
	10E	. .	. . . Tampons		
	19J	. .	. . . Other		
			– Other:		
			– – Babies' napkins and the like, of textile materials, knitted or crocheted:		
9619.00.31			– – – Napkins	Free	Free
	10K	No.	. . . . Of wool or fine animal hair		
	15L	No.	. . . . Of cotton		
	19C	No.	. . . . Of synthetic fibres		
	29L	No.	. . . . Other		
			– – – Other:		
9619.00.33	00E	No.	– – – – Of cotton	10	Free *See Below CA Free RCEP 10 1/2027 10
9619.00.35	00H	No.	– – – – Of synthetic fibres	10	Free *See Below CA Free
9619.00.39			– – – – Of other textile materials	10	Free *See Below CA Free RCEP 10 1/2027 10
	10L	No.	. . . . . Of wool or fine animal hair		
	19D	No.	. . . . . Other		
			– – Babies' napkins and the like, of textile materials, not knitted or crocheted:		
9619.00.41			– – – Napkins	5	Free *See Below CA 2.5 LDC 4 RCEP 3.3 1/2027 3
	10E	No.	. . . . Of wool or fine animal hair		
	15F	No.	. . . . Of cotton		
	19J	No.	. . . . Of synthetic fibres		
	29F	No.	. . . . Other		

Chapter 96—*continued*

Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Sanitary towels (pads) and tampons, napkins, etc.—*continued* – Other—*continued* – – Babies' napkins and the like, of textile materials, etc.—*continued*		
9619.00.49			– – – Other	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10F	No.	. . . . Of wool or fine animal hair		
	15G	No.	. . . . Of cotton		
	19K	No.	. . . . Of synthetic fibres		
	29G	No.	. . . . Other		
9619.00.51			– – Incontinence or other sanitary garments, made up of textile fabrics of heading 59.03, 59.06 or 59.07	10	Free *See Below CA Free RCEP 6.7 1/2027 6
			. . . Knitted or crocheted:		
	10L	. .	. . . . Rubberised		
	19D	No.	. . . . Other		
	29A	No.	. . . Other		
			– – Incontinence or other sanitary garments, of other textile materials, knitted or crocheted:		
9619.00.53	00F	No.	– – – Of cotton	10	Free *See Below CA Free CPT Free RCEP 6.7 1/2027 6
9619.00.55	00J	No.	– – – Of man-made fibres	10	Free *See Below CA Free CPT Free RCEP 6.7 1/2027 6
9619.00.59	00D	No.	– – – Of other textile materials	10	Free *See Below CA Free RCEP 10 1/2027 10
			– – Incontinence or other sanitary garments, of other textile materials, not knitted or crocheted:		
9619.00.61	00J	No.	– – – Of cotton	10	Free *See Below CA Free RCEP 6.7 1/2027 6
9619.00.65	00D	No.	– – – Of man-made fibres	10	Free *See Below CA Free CPT Free RCEP 6.7 1/2027 6
9619.00.69	00K	No.	– – – Of other textile materials	10	Free *See Below CA Free RCEP 6.7 1/2027 6
			– – Other made up textile articles:		
9619.00.71	00D	. .	– – – Sanitary towels	Free	Free

Chapter 96—*continued*

Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Sanitary towels (pads) and tampons, napkins, etc.—*continued* – Other—*continued* – – Other made up textile articles—*continued*		
9619.00.79	00E	. .	– – – Other	5	Free *See Below CA Free CPT Free RCEP 3.3 1/2027 3
9619.00.99	00F	. .	– – Other	5	Free *See Below CA Free LDC Free RCEP 3.3 1/2027 3
96.20			**Monopods, bipods, tripods and similar articles:**		
			– Of plastics:		
9620.00.10	00J	. .	– – For use with machinery of heading 84.28	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9620.00.11	00E	. .	– – Of a type for use with: machines of heading 84.71; television cameras; the apparatus of heading 90.05; photographic cameras of 90.06; cinematographic cameras; surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; or musical instruments of Chapter 92	Free	Free
9620.00.13	00H	. .	– – For use solely or principally with the apparatus of heading 85.19 or 85.21	The rate applicable to the apparatus for which the parts or accessories have been designed	
9620.00.15	00L	. .	– – Of a type constituting parts of goods of Chapter 84, not elsewhere specified or included	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9620.00.17	00C	. .	– – For machines, appliances, instruments or apparatus of Chapter 90, not specified or included elsewhere	The rate applicable to the apparatus for which the parts or accessories have been designed	AAN Free TW Free
9620.00.19	00F	. .	– – Other	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
			– Of wood:		
9620.00.20	00D	. .	– – For use with machinery of heading 84.28	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9620.00.21	00L	. .	– – Of a type for use with: machines of heading 84.71; television cameras; the apparatus of heading 90.05; photographic cameras of 90.06; cinematographic cameras; surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; or musical instruments of Chapter 92	Free	Free

Chapter 96—*continued*

Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Monopods, bipods, tripods and similar articles—*continued*		
			– Of wood—*continued*		
9620.00.23	00C	. .	– – For use solely or principally with the apparatus of heading 85.19 or 85.21	The rate applicable to the apparatus for which the parts or accessories have been designed	AAN Free TW Free
9620.00.25	00F	. .	– – Of a type constituting parts of goods of Chapter 84, not elsewhere specified or included	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9620.00.27	00J	. .	– – For machines, appliances, instruments or apparatus of Chapter 90, not specified or included elsewhere	The rate applicable to the apparatus for which the parts or accessories have been designed	AAN Free TW Free
9620.00.29	00A	. .	– – Other	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
			– Non-electrical articles of graphite or other carbon:		
9620.00.30	00K	. .	– – For use with machinery of heading 84.28	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9620.00.31	00F	. .	– – Of a type for use with: machines of heading 84.71; television cameras; the apparatus of heading 90.05; photographic cameras of 90.06; cinematographic cameras; surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; or musical instruments of Chapter 92	Free	Free
9620.00.33	00J	. .	– – For use solely or principally with the apparatus of heading 85.19 or 85.21	The rate applicable to the apparatus for which the parts or accessories have been designed	AAN Free TW Free
9620.00.35	00A	. .	– – Of a type constituting parts of goods of Chapter 84, not elsewhere specified or included	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9620.00.37	00D	. .	– – For machines, appliances, instruments or apparatus of Chapter 90, not specified or included elsewhere	The rate applicable to the apparatus for which the parts or accessories have been designed	AAN Free TW Free
9620.00.39	00G	. .	– – Other	Free	Free
			– Of iron or steel		
9620.00.40	00E	. .	– – For use with machinery of heading 84.28	5	Free *See Below CA Free RCEP 2.5 1/2027 2

Chapter 96—*continued*

Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Monopods, bipods, tripods and similar articles—*continued* – Of iron or steel—*continued*		
9620.00.41	00A	. .	– – Of a type for use with: machines of heading 84.71; television cameras; the apparatus of heading 90.05; photographic cameras of 90.06; cinematographic cameras; surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; or musical instruments of Chapter 92	Free	Free
9620.00.43	00D	. .	– – For use solely or principally with the apparatus of heading 85.19 or 85.21	The rate applicable to the apparatus for which the parts or accessories have been designed	
9620.00.45	00G	. .	– – Of a type constituting parts of goods of Chapter 84, not elsewhere specified or included	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9620.00.47	00K	. .	– – For machines, appliances, instruments or apparatus of Chapter 90, not specified or included elsewhere	The rate applicable to the apparatus for which the parts or accessories have been designed	AAN Free TW Free
9620.00.49	00B	. .	– – Other	5	Free *See Below CA Free CPT Free RCEP 3.3 1/2027 3
			– Of aluminium		
9620.00.50	00L	. .	– – For use with machinery of heading 84.28	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9620.00.51	00G	. .	– – Of a type for use with: machines of heading 84.71; television cameras; the apparatus of heading 90.05; photographic cameras of 90.06; cinematographic cameras; surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; or musical instruments of Chapter 92	Free	Free
9620.00.53	00K	. .	– – For use solely or principally with the apparatus of heading 85.19 or 85.21	The rate applicable to the apparatus for which the parts or accessories have been designed	
9620.00.55	00B	. .	– – Of a type constituting parts of goods of Chapter 84, not elsewhere specified or included	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9620.00.57	00E	. .	– – For machines, appliances, instruments or apparatus of Chapter 90, not specified or included elsewhere	The rate applicable to the apparatus for which the parts or accessories have been designed	AAN Free TW Free
9620.00.59	00H	. .	– – Other	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2

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