

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

BOP/216

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Limited Distribution

Committee on Balance-of-Payments
Restrictions

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1981 CONSULTATION WITH PORTUGAL

Basic Document for the Consultation¹

1. Legal and administrative basis of the import measures

Trade regulation policy is formulated and implemented by the Ministry of Commerce and Tourism.

Practically all foreign trade transactions are subject to prior registration with the Ministry of Commerce and Tourism on the basis of a "bulletin".

Import and export "bulletins" are issued by a special service within the Directorate-General for Foreign Trade or by other departments of the executive empowered to do so.

Prior registration in the form of a "bulletin" is required for all imports of a value exceeding Esc 5,000 and in the case of certain goods, even if the invoice value is less than Esc 5,000.

Any natural person or corporate body may be an importer. Importers must be duly authorized to import and must pay income tax regularly.

For imports free of quantitative restrictions, the "bulletin" serves a statistical purpose and allows the importer to obtain the necessary foreign exchange as specified therein.

For imports subject to quantitative restrictions, the "bulletin" is equivalent to an import licence.

2. Methods used in restricting imports

(a) Residual restrictions

Trade liberalization in terms of GATT is applied to all goods not included in the so-called negative list (GATT document L/2981/Add.14) when imported from GATT member countries.

¹Material supplied by the Portuguese authorities

Non-liberalized imports from GATT member countries are subject to individual authorization.

There are bilateral quotas for certain agricultural products when imported from some EFTA countries (Switzerland, Sweden and Finland).

All industrial products, except motor vehicles, are free of import restrictions when originating in EFTA or EEC countries.

For passenger cars and other motor vehicles included in the negative List a new special legislation has been in effect since 1 January 1980, and will be in force until 31 December 1984. This new legislation, aiming at the reorganization of the automobile sector in Portugal, includes among other structural measures, the quota system for the imports of motor vehicles.

Imports of passenger vehicles CBU were allowed to a maximum of fifteen units per producer and per year, or if more favourable to a maximum of 2 per cent of the number of passenger vehicles of the same make assembled in Portugal during the preceding year, with a minimum of fifteen units. Imports of some makes of EFTA and EEC origin were allowed up to 350 units in 1980 for each producer.

Imports of special-purpose commercial vehicles CBU are free of restrictions.

Imports of passenger vehicles CKD are subjected to a quota system. The amount of the quotas, by different makes, for imports of CKD motor vehicles, having a kerb weight not exceeding 2,000 kgs., is established each year.

The new legislation provides that additional quotas for imports of CKD's may be granted as counterpart for the amount of the Portuguese added value in exports of motor vehicles or its components.

All imports of other liberalized goods from non-GATT countries are subject to individual authorization. The same treatment is applied to all imports from countries with which Portugal has not concluded bilateral or multilateral agreements.

(b) Other restrictions

Import surcharges

In May 1975 a system of import surcharges at the rate of 20 per cent and 30 per cent was introduced, to be in effect until 31 December of that year. It was subsequently extended, with some changes, until 31 March 1976 (GATT document L/4185/Add.1).

The system has been extended further since 31 March 1976, with some considerable changes making it less restrictive.

It was again revised by Decree Law 720-B/76 of 9 October 1976 and Decree Law 779/76 of 28 October 1976, which extended its validity to 31 March 1977. Under that revision, the 20 per cent rate applicable to most goods subject to the surcharge was raised to 30 per cent, and a 60 per cent surcharge was introduced on a group of less-essential or non-essential products which had been initially subject to the 30 per cent surcharge. Under Law 34/77 of 6 June 1977, the 60 per cent surcharge was made applicable to a new group of products (GATT document L/4568).

By Decree Law 115/78 of 30 May 1978 the surcharge was extended to 31 December 1978 (GATT document L/4709) and subsequently Law 21-A/79 of 25 June made it applicable until 31 December 1979.

Under Decree Law 300/78 of 29 September 1978 the 30 per cent surcharge rate was reduced to 20 per cent (GATT document L/4709) and under Decree Law 110/79 of 5 May 1979 it was further reduced to 10 per cent.

The surcharges are applied to all products included in the list of goods subject to surcharge, regardless of their origin and without any discrimination.

Import quota system

Under Decree Law 720-A/76 of 9 October 1976, an import quota system may be introduced in respect of less-essential or non-essential products in the event of serious deterioration in the balance-of-payments situation.

Under that authority, an import quota system was set up for 1977 in respect of certain consumer goods (Government Order Nos. 99-A/77 of 28 February and 365-A/77 of 18 June).

The import quota system for consumer goods had been extended until 31 March 1981.

This system is applied without any discrimination.

Included in a package of measures aimed at the reorganisation of the automobile sector the quota system for CKD motor vehicles having a kerb weight not exceeding 2,000 kgs. was in force during 1980.

3. Treatment of imports from different sources including information on the operation of bilateral agreements

Portugal's foreign trade policy is based on the principle of non-discrimination. Imports from GATT member countries receive most-favoured-nation treatment.

The national authorities do not intervene in the choice of supply sources.

There are no bilateral agreements with non-GATT countries providing for treatment more favourable than that granted to GATT member countries.

4. Commodities or groups of commodities affected by various forms of import restrictions

(a) Residual restrictions

Goods included in the negative list (GATT document L/2981/Add.14).

(b) Other restrictions

Import surcharges

The list of products subject to the 10 per cent surcharge may be seen in Annex I.

The list of products subject to the 60 per cent surcharge may be seen in Annex II.

Import quota system

The list of consumer goods subject to import quota is set forth in Government Order No. 148-E/80 of 31 March.

To be in force during 1980, the list of quota amounts of CKD motor vehicles having a kerb weight not exceeding 2,000 kgs. by different makes, is set forth in Government Order Nos. 124 of 20 March 1980 and 371 of 3 July 1980.

5. State trading or government monopoly

Certain agricultural products (for example codfish; cereals such as wheat and meslin, barley, maize, rye, etc.; oil seeds; olive oil; potatoes and other vegetables; citrus fruit; raw sugar; milk; butter; cheese; meat and edible offals, etc.) are imported by specified public agencies.

These agencies estimate the quantities needed to supply the population, taking into account domestic production, and make purchases abroad, without discrimination, from suppliers granting the best conditions in regard to price and quality.

State trading is not designed to restrict imports.

6. Measures taken since the last consultation in relaxing or otherwise modifying import restrictions

The import surcharges established on 31 March 1975 have been revised and extended.

After the revisions made before 1977 in regard to the products subject to surcharges, further changes have been made to the list of imports affected. In addition to minor adjustments to take account of amendment of the Nomenclature for the classification of goods in customs tariffs recommended by the Customs Co-operation Council, certain products have been deleted from the list of goods subject to surcharges (Decree Law 109/79 of 5 May and Decree Law 282/79 of 11 August).

The products concerned are passenger vehicles (tariff heading 87.02.09) and products in respect of which EFTA and EEC had authorized Portugal to introduce new duties or increase existing duties under paragraph 6 ter of Annex G to the Convention and Protocol signed with the EEC in 1976. The duties introduced are applied without discrimination to all other countries. These are products on which the duties are not bound within GATT.

As regards the surcharge rates, the 20 per cent rate which had been increased to 30 per cent was again reduced to 20 per cent in September 1978 and to 10 per cent in May 1979.

The import quota system for consumer goods, introduced on 28 February 1977, was revised and extended until 31 March 1981 by government order.

Under this revision a reduction was made in the number of products under quota, by removing from the list coffee and certain plastic articles. In addition, the value of quotas was also adjusted to take into account variations in the exchange rate of the escudo in the earlier period.

The proportion of imports subject to the surcharge system is shown in Tables I and II in respect of 1978, 1979 and 1980 (eight months).

The proportion of imports subject to the import quota system is shown in Table III in respect of 1976, 1977, 1978, 1979 and 1980 (eight months).

The proportion of imports of CKD motor vehicles subject to the quota system is shown in Table IV in respect of 1976, 1977, 1978, 1979 and 1980 (eight months).

7. Effects of import restrictions on trade

Import restrictions enforced after June 1975 were gradually reduced during 1978. To start with, the import deposit system was suppressed as from 1 January, then the surtax rate was cut down from 30 to 20 per cent

as from October. On 5 May 1979, the surtax rate came down to 10 per cent and the list of products subject thereto was also reduced. Nevertheless, the rate of import restrictions was not cut down to the same extent because customs duties were either reintroduced or increased to fall upon the products no longer subject to the surtax.

With regard to the 60 per cent surtax, no relevant change was made after 1977. The list was only shortened as cheese and chocolates were withdrawn therefrom in 1980.

Although it is difficult to review the evolution of surtaxed imports due to the large number of exemptions granted as a consequence of conditions provided for in the law which created this restrictive measure, one may accept the fact that surtaxes have been factors leading to the decrease in growth of imports of the goods included in the lists. The evolution of home demand led to a considerable rise in the purchase of foreign intermediary and producer's goods, groups in which the majority of the surtaxed products have been included.

Furthermore, the import quota system has been smoothed as a result of the rise in the quantities included in the quotas for products which are still covered by the system and of the extra-quota modality provided for in the law as a compensation for exports made by companies with their office in Portugal.

8. General policy in using restrictions for balance-of-payments reasons

The decrease in the deficit of the balance of current payments in 1978 and 1979 led in 1980 to a smoothing of the economic policy as compared to the one followed in the previous year but, nevertheless, the aim continued to be a reduction in the inflation rate which declined from 24 per cent in 1979 to 17 per cent in 1980.

The credit quantitative framework was reduced. The monthly devaluation rate of the escudo, after a 6 per cent revaluation in February 1980, was kept at 0.75 per cent until June 1980 and at 0.5 per cent thereafter, and there were considerable tax reductions especially during the second half of the year.

Subsequent to this more expansionist policy, the GIP rose by an estimated 4 per cent, the unemployment rate decreased slightly but the balance of current payments showed a negative balance of about \$1.1 billion (\$34 million in 1979).

With regard to demand, the high rates of gross formation of fixed capital (9 per cent), and of private and public consumption, led to greater import needs. Imports rose in volume by about 9 per cent (7 per cent in 1979); this rate was higher than that for exports - 7 per cent (as against 29 per cent in 1979). This difference, together with a deterioration in the terms of trade, led to a considerable growth in the trade deficit.

TABLE I
DEVELOPMENTS OF IMPORTS UNDER THE IMPORT SURCHARGE SCHEME

| | 1978 | | (a) 1979 | | (a) 1980 (Jan/Aug) | |
|---|----------------|--------------------|----------------|--------------------|--------------------|--------------------|
| | Imports | % in total imports | Imports | % in total imports | Imports | % in total imports |
| Total imports subject to import surcharge | 54 610 | 23,7 | 74 382 | 23,2 | 56 915 | 19,7 |
| Subject to the 10% surcharge | 52 880 | 23,0 | 72 011 | 22,5 | 54 874 | 19,0 |
| Subject to the 60% surcharge | 1 730 | 0,7 | 2 371 | 0,7 | 2 041 | 0,7 |
| TOTAL IMPORTS | 230 128 | 100,0 | 320 083 | 100,0 | 288 690 | 100,0 |

(a) Provisional date

TABLE II

DEVELOPMENTS AND DISTRIBUTION OF IMPORTS SURCHARGED WITH
10% BY FUNCTIONAL TYPE

10⁶ escudos

| Goods | 1978 | | | 1979 (a) | | | 1980 (Jan/Aug) (*) | |
|--------------------|---------|-------------|---------------------------------|----------|-------------|---------------------------------|--------------------|-------------|
| | Imports | % Structure | % in total imports of categorie | Imports | % Structure | % in total imports of categorie | Imports | % Structure |
| Consumer goods | 8 937 | 16,9 | 49,5 | 10 844 | 15,1 | 43,2 | 10 136 | 18,5 |
| Intermediate goods | 24 853 | 47,0 | 14,4 | 39 773 | 55,2 | 15,7 | 27 177 | 49,5 |
| Capital goods | 19 090 | 36,1 | 49,1 | 21 394 | 29,7 | 40,5 | 17 562 | 32,0 |
| Total | 52 880 | 100,0 | 23,0 | 72 011 | 100,0 | 22,5 | 54 874 | 100,0 |

(*) Provisional data.

TABLE III
DEVELOPMENTS OF THE IMPORTS UNDER QUOTAS SYSTEM FOR CONSUMER GOODS

10⁶ conitos

| Government Orders | 1976 | | | | | | 1977 | | | | | | 1978 | | | | | | 1979 ^a | | | | | | 1980 (Jan/Aug) ^a | | | | | |
|-----------------------------|---------------|-------|----------------------------|---------|---------------|-----------|----------------------------|-------|---------------|---------|----------------------------|-----------|---------------|-------|----------------------------|-----|---------------|-----------|----------------------------|-----|---------------|-----|----------------------------|-----------|-----------------------------|-----|----------------------------|--|--|--|
| | Total imports | | Total imports under quotas | | Total imports | | Total imports under quotas | | Total imports | | Total imports under quotas | | Total imports | | Total imports under quotas | | Total imports | | Total imports under quotas | | Total imports | | Total imports under quotas | | Total imports | | Total imports under quotas | | | |
| | (1) | (2) | (2) : (1) | (1) | (2) | (2) : (1) | (1) | (2) | (2) : (1) | (1) | (2) | (2) : (1) | (1) | (2) | (2) : (1) | (1) | (2) | (2) : (1) | (1) | (2) | (2) : (1) | (1) | (2) | (2) : (1) | (1) | (2) | (2) : (1) | | | |
| 99 A/77 (1/3 a 31/12/77) | 130 859 | 5 588 | 4,27 | 190 684 | 5 419 | 2,84 | 230 128 | 4 218 | 1,83 | 320 083 | 5 788 | 1,81 | 288 690 | 4 597 | 1,59 | | | | | | | | | | | | | | | |
| 307/77 (1/1 a 31/3/78) | 130 859 | 5 399 | 4,12 | 190 684 | 5 303 | 2,78 | 230 128 | 4 037 | 1,75 | 320 083 | 5 451 | 1,70 | 288 690 | 4 244 | 1,47 | | | | | | | | | | | | | | | |
| 331/78 (1/4/78 a 31/3/79) | 130 859 | 5 452 | 4,16 | 190 684 | 5 362 | 2,81 | 230 128 | 4 108 | 1,79 | 320 083 | 5 481 | 1,71 | 228 690 | 4 283 | 1,48 | | | | | | | | | | | | | | | |
| 143 C/79 (1/4/79 a 31/3/80) | 130 859 | 4 289 | 3,27 | 190 684 | 3 071 | 1,61 | 230 128 | 2 566 | 1,12 | 320 083 | 3 108 | 0,97 | 288 690 | 2 739 | 0,95 | | | | | | | | | | | | | | | |
| 148 E/80 (1/4/80 a 31/3/81) | 130 859 | 4 289 | 3,27 | 190 684 | 3 071 | 1,61 | 230 128 | 2 566 | 1,12 | 320 083 | 3 108 | 0,97 | 288 690 | 2 739 | 0,95 | | | | | | | | | | | | | | | |

Source: INE

NOTE: The figures on column (2) refer to imports, during the civil year, of the products under each government order considered.

^a Provisional data

TABLE IV
DEVELOPMENTS OF THE IMPORTS UNDER QUOTA SYSTEM FOR MOTOR VEHICLES COMPLETELY KNOCKED DOWN (CKD)

10⁶ escudos

| | 1976 | | 1977 | | 1978 | | 1979 (b) | | 1980 (Jan/Aug) (b) | |
|-------------------|---------|-----|---------|-----|---------|-----|----------|-----|--------------------|-----|
| | Imports | % | Imports | % | Imports | % | Imports | % | Imports | % |
| TOTAL IMPORTS | 130 859 | | 190 684 | | 230 128 | | 320 083 | | 288 690 | |
| TOTAL (QUOTA) (a) | 3 638 | 2,8 | 4 972 | 2,6 | 3 188 | 1,4 | 3 747 | 1,2 | 3 413 | 1,2 |

a) Of total imports of motor vehicles assembled in Portugal (classified under Portuguese Customs Tariff sub-headings N°s ex.87.02.09 and ex.87.02.15) these amounts represent: in 1976 about 90%; in 1977 about 80% and in 1978 about 63%. In 1979 and 1980 about 90% of the total volume of sub-heading N° 87.02.09 (01).

b) Provisional date.

ANNEX I

LIST OF PRODUCTS TO WHICH
AN IMPORT SURCHARGE OF 10 PER CENT APPLIES

| <u>Portuguese</u> <u>Customs Tariff</u> <u>heading No.</u> | <u>Product description</u> |
|--|--|
| 02.02 | Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen. |
| 02.04 | Other meat and edible meat offals, fresh, chilled or frozen |
| 02.06 | Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked |
| 03.01 | Fish, fresh (live or dead), chilled or frozen |
| ex 03.03 | Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water: - Squid, octopus, mussels, cuttlefish and "potas" |
| 04.05 | Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not |
| 04.06 | Natural honey |
| 05.13 | Natural sponges. |
| 06.01 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower |
| 07.06 | Manioc, arrowroot, salep, Jerusalem artichokes; sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith |
| 08.05 | Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not |
| 08.06 | Apples, pears and quinces, fresh |
| 08.07 | Stone fruit, fresh |
| 08.08 | Berries, fresh |
| 08.09 | Other fruit, fresh |

Portuguese
Customs Tariff
heading No.

Product description

- | | |
|-------|---|
| 08.11 | Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption |
| 08.12 | Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05 |
| 08.13 | Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions |
| 09.01 | Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: |
| 01 | Roasted, whether or not ground |
| 09.03 | Maté |
| 09.04 | Pepper of the genus Piper; pimento of the genus Capsicum or the genus Pimenta |
| 09.05 | Vanilla |
| 09.06 | Cinnamon and cinnamon-tree flowers |
| 09.07 | Cloves (whole fruit, cloves and stems) |
| 09.08 | Nutmeg, mace and cardamoms |
| 09.09 | Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper |
| 09.10 | Thyme, saffron and bay leaves; other spices |
| 11.02 | Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except rice falling within heading No. 10.06; germ of cereals, whole, rolled, flaked or ground |
| 11.04 | Flour of the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading of Chapter 8; flour and meal of sago and of roots and tubers falling within heading No. 07.06 |
| 12.02 | Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour) |

Portuguese
Customs Tariff

heading No. Product description

- 12.07 Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered
- 12.08 Chicory roots, fresh or dried, whole or cut, unroasted; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading:
- 02 Other than chicory roots, fresh or dried, whole or cut, unroasted
- 14.03 Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks
- 15.01 Lard, other pig fat and poultry fat, rendered or solvent-extracted
- 15.11 Glycerol and glycerol lyes
- 15.13 Margarine, imitation lard and other prepared edible fats
- 15.15 Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured:
- 02 Beeswax and other insect waxes, whether or not coloured
- 16.01 Sausages and the like, of meat, meat offal or animal blood
- 17.01 Beet sugar and cane sugar, in solid form:
- 01 Coloured or flavoured (including sugar flavoured with natural or synthetic vanilla)
- 17.02 Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
- Other sugars in solid form:
- Glucose:
- 01 Coloured or flavoured
- 02 Other

Portuguese
Customs Tariff
heading No.

Product description

| | |
|----------------------|--|
| 17.02 (cont'd) 03 | Other sugars: Coloured or flavoured Other products, not including fruit juices containing added sugar in any proportion: Uncompounded syrups: |
| 05 | Glucose |
| 06 | Of other sugars |
| 17.03 01 | Molasses: Coloured or flavoured |
| 18.05 | Cocoa powder, unsweetened |
| 19.02 02 | Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa: Other than malt extract |
| 19.04 | Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches |
| 19.07 01 03 | Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: Ships' biscuits Other than communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products |
| 20.01 02 | Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard: Other than capers put up in packets of a dutiabale weight of 20 kg or more, without inner packaging separating the contents |
| 20.02 | Vegetables prepared or preserved otherwise than by vinegar or acetic acid |
| 20.04 | Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised) |
| 21.02 | Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof |

Portuguese
Customs Tariff

| <u>heading No.</u> | <u>Product description</u> |
|--------------------|---|
| 21.03 | Mustard flour and prepared mustard |
| 21.04 | Sauces; mixed condiments and mixed seasonings |
| 21.05 | Soups and broths, in liquid, solid or powder form; homogenised composite food preparations |
| 21.07 | Food preparations not elsewhere specified or included: |
| 02 | Mixtures of chemical products and foodstuffs, of a kind used in the preparation of foodstuffs intended for human consumption |
| 03 | Products for infant food or for dietetic purposes, put up in hermetically sealed packaging and of a weight of 1000 grams or less |
| 04 | Coloured or flavoured syrups |
| 22.01. | Waters, including spa waters and aerated waters; ice and snow |
| 22.04 | Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol |
| 22.07 | Other fermented beverages (for example, cider, perry and mead) |
| 22.10 | Vinegar and substitutes for vinegar |
| 23.05 | Wine lees; argol |
| 25.15 | Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing |
| 25.16 | Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing |
| 25.23 | Portland cement, ciment fondu, slag cement, super-phosphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker |

Portuguese
Customs Tariff

| <u>heading No.</u> | <u>Product description</u> |
|--------------------|--|
| 25.32 | Mineral substances not elsewhere specified or included: |
| 02 | Other than: earth colours; whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms not worked after moulding; jet; natural arsenic sulphide |
| 28.01 | Halogens (fluorine, chlorine, bromine and iodine): |
| 02 | Chlorine |
| | Iodine: |
| 05 | Sublimed, including bi-sublimed iodine |
| 28.04 | Hydrogen, rare gases and other non-metals: |
| 03 | Oxygen |
| 28.06 | Hydrochloric acid and chlorosulphuric acid: |
| 01 | Hydrochloric acid |
| 28.08 | Sulphuric acid; oleum |
| 28.09 | Nitric acid; sulphonitric acids: |
| 01 | Nitric acid |
| 28.13 | Other inorganic acids and oxygen compounds of non-metals (excluding water): |
| 01 | Carbon dioxide |
| 28.15 | Sulphides of non-metals; phosphorus trisulphide: |
| 01 | Carbon disulphide |
| 28.16 | Ammonia, anhydrous or in aqueous solution |
| 28.17 | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium: |
| 01 | Caustic soda |
| 03 | Peroxides of sodium or potassium |
| 28.19 | Zinc oxide and zinc peroxide |
| 28.27 | Lead oxides; red lead and orange lead |
| ex 28.30 | Chlorides, oxychlorides and hydroxychlorides; bromides and oxybromides; iodides and oxyiodides: - Potassium and sodium iodides |

Portuguese
Customs Tariff
heading No.

Product description

| | |
|-------|--|
| 28.31 | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites: Hypochlorites; commercial calcium hypochlorite, chlorites: |
| 01 | Calcium hypochlorite ("calcium of lime") including commercial calcium hypochlorite |
| 02 | Other |
| 28.32 | Chlorates and perchlorates; bromates and perbromates; iodates and periodates: |
| 01 | Chlorates and perchlorates, of sodium |
| 28.38 | Sulphates (including alums) and persulphates: |
| 01 | Neutral sodium sulphate |
| 08 | Cupric sulphates: With a minimum percentage of 97.28 expressed as $CuSO_4 \cdot 5H_2O$ |
| 28.42 | Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate: |
| 02 | Sodium carbonate |
| 28.45 | Silicates; commercial sodium and potassium silicates: |
| 01 | Sodium silicates |
| 28.54 | Hydrogen peroxide (including solid hydrogen peroxide) |
| 28.56 | Carbides, whether or not chemically defined: |
| 01 | Calcium carbide |
| 29.01 | Hydrocarbons: |
| 01 | Acetylene |
| 29.02 | Halogenated derivatives of hydrocarbons: |
| ex 05 | Chloroethylenes: - Trichloroethylene |
| 09 | Other than chloroethane, chloroform, tetrachloromethane, iodoform, chloroethylenes, chlorobenzenes, chloronaphthalenes and trichlorodi(chlorophenyl)ethane (DDT) |
| 29.16 | Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrated derivatives: |
| 02 | Tartaric acid |

Portuguese
Customs Tariff

heading No. Product description

| | |
|-------|--|
| 29.26 | Carboxyimide-function compounds (including ortho-benzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine): |
| 01 | Orthoimide and its salts |
| 29.44 | Antibiotics: |
| 01 | Penicillin and its salts |
| 02 | Streptomycin and its salts |
| 03 | Tetracyclin and chlortetracyclin and their salts |
| 30.03 | Medicaments (including veterinary medicaments): |
| 02 | Antibiotics containing penicillin, streptomycin, tetracyclin, chlortetracyclin, oxytetracyclin, erythromycin or salts of the foregoing products |
| 31.02 | Mineral or chemical fertilizers, nitrogenous |
| 31.03 | Mineral or chemical fertilizers, phosphatic |
| 31.04 | Mineral or chemical fertilizers, potassic: |
| 03 | Potassium sulphate containing not more than 52% of K_2O |
| 31.05 | Other fertilizers; goods of the present Chapter in tablets, lozenges, and similar prepared forms or in packings of a gross weight not exceeding 10 kg |
| 32.07 | Other coloring matter; inorganic products of a kind used as luminophores: |
| 01 | Ultramarine blue |
| 32.09 | Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4. to this Chapter: |
| | Stamping foils: |
| 02 | Of silver or silver alloys, other than of silver alloyed with gold or platinum |
| 03 | Of gold or gold alloys |
| 04 | Varnishes |
| 05 | Other, except non-precious metals in paste form used in the manufacture of paint |

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- 32.10 Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans, or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories
- 32.11 Prepared driers
- 32.12 Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements
- 32.13 Writing ink, printing ink and other inks
- 33.01 Essential oils (terpeneless or not); concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils
- 33.04 Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries
- 33.06 Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses:
- 01 Perfumery, cosmetics and toilet preparations:
 - 01 Denture cleaning and fixative products
 - 02 Products for the protection of the skin. for medicinal or industrial use
 - 03 Room deodorizers, prepared, not perfumed
 - 05 Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses
- 34.01 Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap
- 34.02 Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|--|
| 34.05 | Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04 |
| 34.06 | Candles, tapers, night-lights and the like |
| 34.07 | Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms: |
| 01 | Modelling pastes |
| 35.01 | Casein, caseinates and other casein derivatives; casein glues |
| 35.03 | Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass |
| 35.05 | Dextrins and dextrin glues; soluble or roasted starches; starch glues |
| 35.06 | Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg |
| 36.01 | Propellent powders |
| 36.02 | Prepared explosives, other than propellent powders |
| 36.04 | Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators |
| ex 36.08 | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials: |
| 01 | Ferro-cerium and other pyrophoric alloys: Lighter flints, whether or not in small rods or bars |
| 02 | Other |
| 04 | Other combustible preparations and products, except tinder |
| 37.02 | Film in rolls, sensitised, unexposed, perforated or not |

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Product description

| | |
|-------|--|
| 37.03 | Sensitised paper, paperboard and cloth, unexposed or exposed but not developed: |
| 01 | Blue-print paper |
| 37.04 | Sensitised plates and film, exposed but not developed, negative or positive |
| 37.05 | Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive |
| 37.07 | Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive |
| 38.09 | Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil; vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products: |
| 02 | Other than wood tar, wood tar oils, wood creosote, wood naphtha and acetone oil |
| 38.15 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes |
| 38.18 | Composite solvents and thinners for varnishes and similar products |
| 38.19 | Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: |
| 03 | Insulating materials for electrical uses |

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Product description

| | |
|-------|--|
| 79.01 | Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): Artificial resins: Phenoplasts: Of the Novolak type Other Aminoplasts Alkyds Polyester Moulding products: Phenoplasts Aminoplasts Alkyds Artificial plastic materials, whether or not combined with paper, fabrics or other materials, except plates, sheets and strip, rigid, weighing more than 160 grams per square metre, printed or not: Monofil of a diameter exceeding 1 mm but not exceeding 3 mm Blocks, plates, sheets and strip, cellular Other plates, sheets and strip, except those weighing more than 160 grams per square metre, unprinted: Weighing up to 160 grams per square metre, printed Weighing up to 160 grams per square metre, unprinted Weighing more than 160 grams per square metre, printed Profile shapes Rigid tubes Other tubes, except artificial sausage casings Adhesives Products not specified, except for floor coverings and waste, unusable articles and scrap |
| 01 | |
| 02 | |
| 03 | |
| 04 | |
| ex 05 | |
| 06 | |
| 07 | |
| 08 | |
| 10 | |
| 12 | |
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| 18 | |
| 20 | |
| 25 | |
| 26 | |
| 79.02 | Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): Artificial resins: Of polyvinyl chloride Other, except of polyvinyl alcohol |
| 01 | |
| ex 02 | |

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Product description

59.02 (cont'd)

Artificial plastic materials, whether or not combined with paper, fabrics or other materials, except plates, sheet and strip, rigid, weighing more than 160 grams per square metre, printed or not:

- 05 Monofil of a diameter exceeding 1 mm but not exceeding 5 mm.
- 07 Plocks, plates, sheets and strip, cellular
Plates, sheets and strip, not specified:
- 08 Weighing up to 160 grams per square metre, printed
- 09 Weighing up to 160 grams per square metre, unprinted
- 10 Weighing more than 160 grams per square metre, printed
- 11 Weighing more than 160 grams per square metre, unprinted
- 12 Profile shapes
- 13 Rigid tubes
- 15 Other tubes, except artificial sausage casings
- For floor coverings:
- 17 Cellular
- 18 Other
- 20 Adhesives
- 21 Products not specified, except moulding products, waste, unusable articles and scrap

59.05

Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:

- 01 Cellulose xanthate
- Artificial plastic materials, whether or not combined with paper, fabrics or other materials:
Other than celluloid:
- Plates, sheets and strip, except cellular:
- 12 Weighing up to 160 grams per square metre, printed
- 13 Weighing up to 160 grams per square metre, unprinted
- 24 Adhesives
- 25 Products not specified, except:
 - Nitrocellulose
 - Collodions
 - Ethers and esters, not specified
 - Moulding products
 - Celluloid
 - For floor coverings

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|--|
| 39.04 | Hardened proteins (for example, hardened casein and hardened gelatin): |
| 01 | Adhesives |
| 39.05 | Natural resins modified by fusion (raw gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber): |
| 01 | Raw gums and ester gums |
| 10 | Adhesives |
| 39.06 | Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linocyn: |
| 01 | Adhesives |
| 39.07 | Articles of materials of the kinds described in headings Nos. 39.01 to 39.06 |
| 06 | Corset busks and similar supports for corsets and other articles of apparel or for clothing accessories |
| ex 07 | Industrial protective and safety equipment such as hearing protectors, welding helmets and face shields |

/40.05

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- 40.05 Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch
- 40.06 Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):
- 01 Impregnated textile thread
 - 02 Insulating tape
 - 03 Rubber on backings of any material, for the repair of inner tubes and pneumatic tyre cases
 - 06 Other, except solutions and dispersions
- 40.08 Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber
- 40.09 Piping and tubing, of unhardened vulcanised rubber
- 40.10 Transmission, conveyor or elevator belts or belting, of vulcanised rubber:
- 01 V belts or belting
- 40.11 Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:
- Tyre cases, interchangeable tyre treads, inner tubes and flaps, weighing each:
 - 02 Up to 5 kg
 - 03 More than 5 kg but not more than 20 kg
- 40.12 Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber
- 40.13 Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber

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|-------|---|
| 40.14 | Other articles of unhardened vulcanised rubber |
| 40.15 | Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber |
| 40.16 | Articles of hardened rubber (ebonite and vulcanite) |
| 41.02 | Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06 or 41.08. |
| 41.03 | Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08. |
| 41.04 | Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08 |
| 41.05 | Other kinds of leather, except leather falling within heading No. 41.06 or 41.08 |
| 41.06 | Chamois-dressed leather |
| 41.08 | Patent leather and imitation patent leather; metallised leather |
| 41.10 | Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls |
| 42.01 | Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots) for any kind of animal |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather: |
| 01 | Sports gloves |
| | Gloves, other than protective gloves for arts and crafts: |
| 03 | Up to 30 cm in length |
| 04 | More than 30 cm in length |
| 42.04 | Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes |
| 42.05 | Other articles of leather or of composition leather |
| 43.01 | Raw furskins: |
| 02 | Other than rabbit |

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Product description

- 43.02 Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of fur skin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)
- 43.04 Artificial fur and articles made thereof:
01 In the piece
- 44.04 Wood, roughly squared or half-squared, but not further manufactured
- 44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm
- 44.11 Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders
- 44.12 Wood wool and wood flour
- 44.13 Wood (including blocks, strips and freizes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured
- 44.15 Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry
- 44.17 "Improved" wood, in sheets, blocks or the like
- 44.18 Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like
- 44.19 Wooden beadings and mouldings, including moulded skirting and other moulded boards
- 44.20 Wooden picture frames, photograph frames, mirror frames and the like
- 44.21 Complete wooden packing cases, boxes, crates, drums and similar packings
- 44.22 Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves

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- 44.23..... Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels).
- 44.25..... Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood
- 44.26..... Spools, cops, bobbins, sewing thread reels and the like, of turned wood
- 45.04..... Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork
- 46.02..... Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles
- 47.01..... Pulp derived by mechanical or chemical means from any fibrous vegetable material:
02 Chemical pulp
- 48.01..... Paper and paperboard (including cellulose wadding), in rolls or sheets:
 Machine-made:
05 Paper of any quality, other than that specified in subheadings 48.01.02, 48.01.03 or 48.01.04 for the printing of periodicals or books
06 Tissue paper
07 Kraft paper
09 Paper, not specified
10 Card, not specified
11 Paperboard, not specified
- 48.03..... Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets
- 48.04..... Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:
04 Paperboard other than paperboard for electricity insulation purposes
- 48.05..... Paper and paperboard; corrugated (with or without flat surface sheets), creped, crinkled, embossed or printed in rolls or sheets

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| | |
|-------|--|
| 48.07 | <p>Paper and paperboard, impregnated, coated, surface-coloured, surface decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets: Paper and paperboard, ruled, lined or squared, but not otherwise printed: Paper:</p> |
| 03 | Other than profile paper |
| 04 | Card and paperboard |
| 06 | Gummed paper |
| 08 | Carbon and similar paper |
| 09 | Other paper, except: |
| | - Profile paper |
| | - Paper, card and cardboard for electricity insulation purposes |
| | - Stencil paper |
| 10 | Card |
| 11 | Paperboard |
| 48.10 | Cigarette paper, cut to size, whether or not in the form of booklets or tubes |
| 48.11 | Wallpaper and linocrusta; window transparencies of paper |
| 48.12 | Floor coverings prepared on a base of paper or of paperboard; whether or not cut to size, with or without a coating of linoleum compound |
| 48.13 | Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes |
| 48.15 | Other paper and paperboard, cut to size or shape: Paper: |
| 02 | Blotting paper |
| 03 | Corrugated paper |
| 05 | Ruled paper and writing paper in sheets |
| 07 | Gummed paper |
| 09 | Kraft paper |
| 14 | Transfer paper |
| 16 | "Paper, not specified" |
| 21 | Card, except: |
| | - for electricity insulation purposes |
| | - filters |
| | - blotting or corrugated card |
| 24 | Corrugated paperboard |
| 26 | Paperboard, except: |
| | - for electricity insulation purposes |
| | - blotting or corrugated paperboard |
| | - filters |

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- 48.16 Boxes, bags and other packing containers, of paper or paperboard; box files, leather trays, and similar articles of paper or paperboard, of a kind commonly used in offices, shops and the like
- 48.18 Registers, 'exercise' books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard
- 48.20 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
- 48.21 Other articles of paper pulp, paper, paperboard or cellulose wadding, other than cards for statistical machines, graph paper for recording apparatus, and fans and hand-screens, with strips of paper and mountings of any material other than precious metals:
 Of paper pulp or cellulose wadding:
 04 For packing purposes
 05 For other purposes
 Of paper:
 06 Printed
 07 Unprinted
 Of card or paperboard:
 08 Printed
 09 Unprinted
- 49.03 Children's picture books and painting books
- 49.08 Transfers (decalcomanias)
- 49.11 Other printed matter, including printed pictures and photographs:
 Trade advertising matter and tourist propaganda in book form:
 05 Paper-bound or in the form of sheets, printed exclusively in foreign languages
 06 Paper-bound or in the form of sheets, originating in Portuguese-speaking countries and printed exclusively in Portuguese, or originating in Macao and printed exclusively or pluralistically in Portuguese or Chinese

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49.11 (cont'd)

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|-------|---|
| 07 | Paper-bound or in the form of sheets, not specified |
| 08 | Stiff-bound or cloth-bound, provided the binding does not incorporate leather, printed exclusively in foreign languages |
| 09 | Stiff-bound or cloth-bound, provided the binding does not incorporate leather, originating in Portuguese-speaking countries and printed exclusively in Portuguese, or originating in Macao and printed exclusively or pluralistically in Portuguese or Chinese |
| 10 | Stiff-bound or cloth-bound, not specified |
| 11 | Other, except: <ul style="list-style-type: none"> - Illustrations, pictures and photographs - Meteorological and natural science charts - Communications, theses, treatises and reports, relating to scientific, literary or artistic subjects, other than those falling within heading No. 49.01, published by official bodies or cultural organisations, in any language |
| 50.07 | Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk: <ul style="list-style-type: none"> Silk yarn and yarn spun from noil or other waste silk: |
| 01 | Effect yarns |
| 50.09 | Woven fabrics of silk, of noil or other waste silk |
| 51.01 | Yarn of man-made fibres (continuous), not put up for retail sale: |
| 01 | Effect yarns |
| | Other: <ul style="list-style-type: none"> Of synthetic textile fibres: <ul style="list-style-type: none"> Of polyamide fibres and texturized fibres Of regenerated textile fibres, other than single, of a count of not less than 1,100 denier: Of viscose fibre |
| ex 02 | |
| ex 04 | |
| 51.02 | Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials: |
| 02 | imitation catgut |
| 51.03 | Yarn of man-made fibres (continuous), put up for retail sale |
| 51.04 | Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02 |

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|--------------------|---|
| 52.02 | Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like |
| 53.05 | Sheep's or lambs' wook or other animal hair (fine or coarse), carded or combed |
| 53.06 | Yarn of carded sheep's or lambs' wool (wollen yarn), not put up for retail sale |
| 53.07 | Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale |
| 53.08 | Yarn of fine animal hair (carded or combed), not put up for retail sale |
| 53.09 | Yarn of horsehair or of other coarse animal hair, not put up for retail sale |
| 53.10 | Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale |
| 53.11 | Woven fabrics of sheep's or lambs' wool or of fine animal hair |
| 53.12 | Woven fabrics of horsehair or of other coarse animal hair |
| 54.03 | Flax or ramie yarn, not put up for retail sale |
| 54.04 | Flax or ramie yarn, put up for retail sale |
| 54.05 | Woven fabrics of flax or of ramie |
| 55.04 | Cotton, carded or combed |
| 55.05 | Cotton yarn, not put up for retail sale |
| 55.07 | Cotton gauze |
| 55.08 | Terry towelling and similar terry fabrics, of cotton |
| 55.09 | Other woven fabrics of cotton |
| 56.01 | Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: |
| 01 | Polyester |
| 02 | Regenerated textile fibres |

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Product description

| | |
|-------|---|
| 56.04 | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning: |
| 01 | Polyester |
| 03 | Regenerated textile fibres |
| 56.05 | Yarn of man-made fibres (discontinuous or waste), not put up for retail sale |
| 56.06 | Yarn of man-made fibres (discontinuous or waste), put up for retail sale |
| 56.07 | Woven fabrics of man-made fibres (discontinuous or waste) |
| 57.06 | Yarn of jute or of other textile bast fibres of heading No. 57.03 |
| 57.07 | Yarn of other vegetable textile fibres; paper yarn: |
| | Yarn of true hemp: |
| | Not put up for retail sale: |
| 01 | Single |
| 02 | Multiple or cabled |
| | Put up for retail sale: |
| 03 | Up to No. 16 |
| 04 | Higher than No. 16 |
| 06 | Paper yarn |
| 07 | Other, except of coir |
| 57.10 | Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 |
| 57.11 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn |
| 58.04 | Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05) |
| 58.05 | Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06 |
| 58.06 | Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size |

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heading No. Product description

- 58.07 Chenille yarn, gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like
- 58.08 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain
- 58.09 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs
- 58.10 Embroidery, in the piece, in strips or in motifs
- 59.01 Wadding and articles of wadding; textile flock and dust and mill neps
- 59.02 Felt and articles of felt, whether or not impregnated or coated
- 59.03 Bonded fibre fabrics, similar bonded yarn fabrics and articles of such fabrics, whether or not impregnated or coated
- 59.04 Twine, cordage; ropes and cables, plaited or not
- 59.05 Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope
- 59.06 Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics
- 59.07 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses
- 59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials

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- 59.10 Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not
- 59.11 Rubberised textile fabrics, other than rubberised knitted or crocheted goods
- 59.12 Textile fabrics other wise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like
- 59.13 Elastic fabrics and trimming (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads
- 59.14 Wicks of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles
- 59.15 Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials
- 59.16 Transmission; conveyor or elevator belts or belting, of textile materials, whether or not strengthened with metal or other material
- 59.17 Textile fabrics and textile articles, of a kind commonly used in machinery or plant:
- 02 Asbestos fabric
 - 03 Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, suitable for use in the manufacture of card clothing
 - Fabrics impregnated or coated with any material:
 - For electricity insulation purposes:
 - 05 Strip or tape
 - 07 For insulation against damp or corrosive agents, in the form of strip or tape
 - 10 Fabrics of a kind used as accessories for machines, in the piece or in the form of articles
 - Fabrics not specified, and bonded fibre fabrics for use in machinery or plant:
 - 12 In the piece
 - 13 Made up into articles

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heading No. Product description

59.17 (cont'd)

- Felt, not specified, for use in machinery or plant:
 - 14 In the piece
 - Made up into articles:
 - 15 Polishing discs
 - 16 Not specified
 - 17 Packing and joints, including those with metal reinforcement, containing asbestos or impregnated with any substance, other than those containing rubber
 - 18 Packing and joints, including those with metal reinforcement, containing rubber

- 60.01 Knitted or crocheted fabric, not elastic nor rubberised

- 60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised

- 60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised

- 60.04 Under garments, knitted or crocheted, not elastic nor rubberised

- 60.05 Outer garments and other articles, knitted or crocheted, not elastic nor rubberised

- 60.06 Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):
 - Knitted or crocheted fabric, elastic, in the piece:
 - Of a width of not more than 50 cm:
 - 01 Of silk or man-made textile fibres
 - 02 Of wool or other animal hair
 - 03 Of other fibres
 - Of a width of more than 50 cm:
 - 04 Of silk or man-made textile fibres
 - 06 Of other fibres, except wool or other animal hair
 - Articles of knitted or crocheted fabric, rubberised:
 - Other articles, except elastic knee-caps and elastic stockings:
 - 08 Of silk or man-made textile fibres
 - 10 Of other fibres, except wool or other animal hair

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60.06 (cont'd)

Knitted or crocheted fabric, rubberised, in the piece:

11 Of silk or man-made textile fibres

13 Of other fibres, except wool or other animal hair

Articles of knitted or crocheted fabric, rubberised:

14 Of silk or man-made textile fibres

16 Of other fibres, except wool or other animal hair

61.01 Men's and boys' outer garments

61.02 Women's, girls' and infants' outer garments

61.03 Men's and boys' under garments, including collars, shirt fronts and cuffs

61.04 Women's, girls' and infants' under garments

61.05 Handkerchiefs

61.06 Shawls, scarves, mufflers, mantillas, veils and the like

61.07 Ties, bow ties and cravats

61.09 Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic

61.10 Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods

61.11 Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)

62.01 Travelling rugs and blankets

62.02 Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles

62.03 Sacks and bags, of a kind used for the packing of goods

62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods

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- 62.05 Other made up textile articles (including dress patterns):
Other articles, except fans and hand screens, with textile mounts (leaves) and frames of any material except precious metal:
02 Of silk or man-made textile fibres
03 Of other fibres
- 63.01 Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings
- 63.02 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables
- 64.01 Footwear with outer soles and uppers of rubber or artificial plastic material
- 64.02 Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material
- 64.03 Footwear with outer soles of wood or cork
- 64.04 Footwear with outer soles of other materials
- 64.05 Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal
- 64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof
- 65.01 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
- 65.02 Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims
- 65.03 Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed

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- 65.04 Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed
- 65.05 Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed
- 65.06 Other headgear, whether or not lined or trimmed:
Hats:
Women's:
01 Neither lined nor trimmed
02 Other
03 Men's
04 Helmets, other than miners' helmets
Bonnets, berets, caps and the like:
05 Of rubber
06 Other
- 65.07 Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chin-straps, for headgear
- 66.01 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents and garden and similar umbrellas)
- 66.02 Walking-sticks (including climbing sticks and seat-sticks), canes, whips, riding-crops and the like
- 66.03 Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02
- 67.01 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes):
01 Feathers and heron and bird-of-paradise plumes, whether or not mounted
Skins with their feathers:
02 Whole or in the piece, but not worked
03 Assembled for the manufacture of articles or in the form of finished or unfinished articles
05 Scarecrows and the like, made of feathers
06 Other, except fans and hand screens with frames of any material other than of precious metal

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|--|
| 67.03 | Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like |
| 68.02 | Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69 |
| 68.04 | Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery |
| 68.07 | Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13, or in Chapter 69 |
| 68.08 | Articles of asphalt or of similar material (for example, of petroleum bitumen or of coal tar pitch) |
| 68.09 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances. |
| 68.10 | Articles of plastering material |
| 68.11 | Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not |
| 68.12 | Articles of asbestos-cement, of cellulose fibre- |

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- 68.14 Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials
- 68.16 Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included
- 69.01 Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)
- 69.03 Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01
- 69.04 Building bricks (including flooring blocks, support or filler tiles and the like)
- 69.05 Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments
- 69.06 Piping, conduits and guttering (including angles, bends and similar fittings)
- 69.07 Unglazed setts, flags and paving, hearth and wall tiles
- 69.08 Glazed setts, flags and paving, hearth and wall tiles
- 69.09 Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods
- 69.10 Sinks, wash basins, bidets, water-closet pans, urinals, baths and like sanitary fittings
- 69.14 Other articles

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Product description

- 70.03 Glass in balls, rods and tubes, unworked (not being optical glass):
Other glass:
02 In tubes of up to 2 mm in internal diameter
03 Other, except glass of the variety known as "enamel" glass, in rods and tubes covered by sub-heading 70.03.01
- 70.04 Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles
- 70.05 Unworked drawn or blown glass (including flashed glass), in rectangles
- 70.06 Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked
- 70.07 Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass, leaded lights and the like
- 70.08 Safety glass, consisting of toughened or laminated glass, shaped or not
- 70.09 Glass mirrors (including rear-view mirrors), unframed, framed or backed
- 70.10 Carboys, bottles; jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures of glass
- 70.11 Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like
- 70.14 Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:
Other than lamp glasses:
03 Of other glass than coloured, matt, engraved, irisated, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|--|
| 70.16 | Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels, and similar forms |
| 70.17 | Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated, glass ampoules |
| 70.19 | Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini) |
| 70.20 | Glass fibre (including wool), yarns, fabrics and articles made therefrom: |
| 03 | Fabrics, not specified below, and trimmings |
| 04 | Articles of fabric |
| 05 | Other, except: |
| | - In the form of bulk fibres, sheets, blankets, slivers, rovings, strips or fabrics, whether or not in reels, for use in the manufacture or reinforced plastic materials |
| | - Fabrics, whether or not impregnated with elastomers or with synthetic resins, suitable for use in the manufacture of abrasive products |
| 70.21 | Other articles of glass |
| 71.01 | Pearls, unworked or worked but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) |
| ex 71.02 | Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport): |
| | - Except unworked diamonds |

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Product description

| | |
|-------|---|
| 71.03 | Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) |
| 71.05 | Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured: |
| 02 | Beaten or rolled, and in the form of wire |
| 03 | Other, except unwrought in powder |
| 71.06 | Rolled silver, unworked or semi-manufactured |
| 71.07 | Gold, including platinum-plated gold, unwrought or semi-manufactured: |
| | Beaten or rolled: |
| 02 | In the form of gilding leaves |
| 03 | In unspecified forms and in the form of wire |
| 04 | Other, except unwrought or in powder |
| 71.09 | Platinum and other metals of the platinum group, unwrought or semi-manufactured: |
| 02 | Beaten or rolled, and in the form of wire |
| 04 | Other, except: - Unwrought (including platinum sponge) and powder - Platinum-wire gauze (catalysts), for the production of nitrous gas by the oxidation of ammonia |
| 73.01 | Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms |
| 73.02 | Ferro-alloys |
| 73.14 | Iron or steel wire, whether or not coated, but not insulated |
| 73.15 | Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14: Sheets and plates: Clad with other metals by any process: Other products than products referred to in Note 6(a) to this Chapter Printed, varnished, painted, enamelled or coated with plastic materials: Products referred to in Note 6(a) to this Chapter Other products |

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Product description

73.15 (cont'd)

Wire:

Not covered with textile materials:

Coated with other metals by any process:

56 Products referred to in Note 6(a) to
this Chapter

57 Other products

Other:

59 Other products, except products referred
to in Note 6(a) to this Chapter

73.17 Tubes and pipes, of cast iron

73.18 Tubes and pipes and blanks therefor, of iron
(other than of cast iron) or steel, excluding
high-pressure hydro-electric conduits

73.19 High-pressure hydro-electric conduits of steel,
whether or not reinforced

73.20 Tube and pipe fittings (for example, joints,
elbows, unions and flanges), of iron or steel

73.21 Structures and parts of structures (for example,
hangars and other buildings, bridges and bridge-
sections, lock-gates, towers, lattice masts,
roofs, roofing frameworks, door and window frames,
shutters, balustrades, pillars and columns), of
iron or steel; plates, strip, rods, angles, shapes,
sections, tubes and the like, prepared for use in
structures, of iron or steel

73.22 Reservoirs, tanks, vats and similar containers,
for any material, of iron or steel, of a capacity
exceeding 300 litres, whether or not lined or
heat-insulated, but not fitted with mechanical or
thermal equipment

73.24 Containers, of iron or steel, for compressed or
liquefied gas

73.26 Barbed iron or steel wire; twisted hoop or single
flat wire, barbed or not, and loosely twisted
double wire, of kinds used for fencing, of iron
or steel

73.27 Gauze, cloth, grill, netting, fencing, reinforcing
fabric and similar materials, of iron or steel
wire; expanded metal, of iron or steel

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|--|
| 73.29 | Chain and parts thereof, of iron or steel: |
| 01 | Key chains |
| | Other chain: |
| 02 | With other than composite square links with a metal diameter of up to 6 mm |
| 03 | Articulated, of the sprocket, toothed and inverted tooth rocker joint chain types, of a pitch not exceeding 2 cm |
| 73.31 | Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper |
| 73.32 | Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel |
| 73.33 | Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettes, of iron or steel |
| 73.34 | Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel |
| 73.35 | Springs and leaves for springs, of iron or steel: |
| | For railway and tramway rolling stock: |
| 01 | For trucks |
| 02 | Other |
| 03 | Leaf springs for other vehicles |
| 05 | Other, except spiral springs, of round wire or rod exceeding 8 mm in diameter, or of square or rectangular bar the smallest dimension of which exceeds 8 mm |
| 73.37 | Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel |

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heading No.

Product description

- 78.38 Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel:
- 03 Pot scourers and scouring and polishing pads, gloves and the like
- 73.40 Other articles of iron or steel
- 74.03 Wrought bars, rods, angles, shapes and sections, of copper; copper wire
- 74.04 Wrought plates, sheets and strip, of copper:
- 01 Of a maximum width of 120 mm and minimum thickness of 1.5 mm and with a width/thickness ratio of not less than 30
- 02 Not specified
- 74.05 Copper foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm
- 74.07 Tubes and pipes and blanks therefor, of copper; hollow bars of copper:
- Unworked or painted, varnished, enamelled or otherwise treated (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked:
- 02 Of a wall thickness exceeding 1 mm:
The greatest dimension of the internal cross-section of which measures up to 80 mm.
- 03 The greatest dimension of the internal cross-section of which measures more than 80 mm
- 74.10 Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables
- 74.11 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper:
- Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials:
- 01 In endless bands for use on machinery or plant
- 02 Not specified

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Product description

- 74.15 Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper
- 74.16 Springs, of copper
- 74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper
- 74.18 Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper
- 74.19 Other articles of copper:
- 01 Pins, scarf-rings and hairpins other than ornamental, thimbles, and fittings for belts, corsets and braces .
Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l., whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment:
- 02 Of a capacity exceeding 3,000 l. and intended for use in industry for manufacturers of any kind
- 03 Other
- Chain and parts thereof:
- 04 Key chains
Other chain:
- 05 With links of a length or an external diameter of up to 30 mm
- 06 Other
- 76.02 Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire;
- 02 Other
- 76.06 Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium
- 76.07 Tube and pipe fittings (for example, joints, elbows, socket and flanges), of aluminium

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|---|
| 76.08 | Structures and parts of structures, of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium |
| 76.09 | Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment |
| 76.10 | Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods |
| 76.12 | Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables |
| 76.15 | Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium |
| 76.16 | Other articles of aluminium: |
| 01 | Chain |
| 02 | Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of wire |
| 04 | Nails, screws, bolts and similarly shaped articles, whether or not threaded, including washers and nuts when fitted to the screws and bolts |
| 05 | Washers |
| 06 | Other, except expanded metal |
| 78.02 | Wrought bars, rods, angles, shapes and sections, of lead; lead wire |
| 78.03 | Wrought plates, sheets and strip, of lead |
| 78.04 | Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m ² ; lead powders and flakes: |
| 02 | Other, except powders and flakes |
| 78.05 | Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead |

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|---|
| 78.06 | Other articles of lead |
| 79.03 | Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes: |
| 02 | Wrought plates, sheets and strip, polished |
| 04 | Other, except powders and flakes |
| 79.06 | Other articles of zinc |
| 80.02 | Wrought bars, rods, angles, shapes and sections, of tin; tin wire |
| 80.03 | Wrought plates, sheets and strip, of tin |
| 80.04 | Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes: |
| 01 | Foil |
| 80.05 | Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin |
| 80.06 | Other articles of tin. |
| 82.01 | Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry: |
| 02 | Shovels and pickaxes |
| 03 | Hedge clippers, axes, bill-hooks and adzes |
| 04 | Other, except spades, hoes, forks, rakes, scrapers, scythes and sickles |
| 82.02 | Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades): |
| 03 | Slitting and slotting saws |
| 04 | Circular saw blades |
| 05 | Other, except: |
| | - Saws (non-mechanical) of all kinds and blades therefor |
| | - Band-saw blades |

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Product description

- 82.03 Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps
- 82.04 Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated):
- 01 Anvils (including two-beaked anvils), vices and clamps, portable forges, masons' trowels, sledge hammers and mauls, and smoothing irons
 - 02 Blow lamps and soldering irons; screw drivers
 - 04 Cold chisels, planes and plane irons, augers, coopers' sets and bit braces
 - 05 Putty knives and spoon tools
 - 06 Shears for use with paperboard, card or paper, and drills (puas)
 - 07 Die stocks
- Other, except hammers, mortise chisels, stone chisels, heading chisels, centre-punches and chasing chisels:
- 08 For household purposes
 - 09 For other purposes
- 82.05 Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping; drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:
- 02 Twist drills, spoon bits, bits, milling-cutters, chucks (other than adjustable or extensible chucks), screwing dies, taps and chaser dies
 - 03 Adjustable or extensible reamers
 - 04 Drill bits (puas)
 - 05 Cutting chains for morticing wood
 - 06 Drawing and extrusion dies.
 - 07 Sounding and boring tools
- Other tools, except heading chisels:
- 08 Weighing up to 500 grams each
 - 09 Weighing more than 500 grams each

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|---|
| 82.07 | Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium) |
| 82.08 | Coffee-mills, mincers, juice-extractors, and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink |
| 82.09 | Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades therefor: Knives with cutting blades, serrated or not (including pruning knives): |
| 01 | For arts and crafts |
| 04 | Knife blades (including those of pruning knives): |
| 05 | For arts and crafts Other |
| 82.12 | Scissors (including tailors' shears), and blades therefor |
| 82.13 | Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files) |
| 82.15 | Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14 |
| 83.03 | Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal |
| 83.04 | Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03 |
| 83.05 | Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal. |

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Product description

- 83.07 Lamps and light fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22):
02 Paraffin or spirit lanterns and lamps
- 83.08 Flexible tubing and piping, of base metal:
01 Of iron or steel
- 83.09 Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal
- 83.11 Bells and gongs, non electric, of base metal, and parts thereof of base metal
- 83.14 Sign-plates, name-plates, numbers, letters and other signs, or base metal
- 84.01 Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers:
Boilers:
01 Weighing up to 20 tons each
02 Weighing more than 20 tons each
03 Super-heated water boilers
- 84.06 Internal combustion piston engines:
Engines:
01 For cycles, with a cylinder capacity not exceeding 50 cc
ex 02 Maritime, of the outboard kind, of 25 kw or less
- 84.10 Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:
Pumps, motor pumps and turbo pumps, except for irrigation sprinkler systems:
01 Pumps fitted with measuring devices
03 Other, not lined with ceramic materials or rubber, weighing up to 1,000 kg each
04 Other

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- 84.11 Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:
- 01 Pumps, motor pumps and turbo pumps for pneumatic tyres; weighing up to 50 kg each.
 - 03 Fans weighing up to 200 kg each
 - 04 Other, except pumps and compressors, weighing up to 200 kg each, whether or not fitted with motors or turbines
 - 05 Parts
- 84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air
- 84.14 Industrial and laboratory furnaces and ovens, non-electric
- 84.15 Refrigerators and refrigerating equipment (electrical and other):
- Cabinets and other furniture imported with their respective refrigerating units:
 - 02 Weighing up to 200 kg each
 - 03 Weighing more than 200 kg each
 - Parts:
 - 05 Cabinets and other furniture
- 84.16 Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor:
- 01 Calendering machines having up to 3 cylinders or weighing up to 5,000 kg each and rolling machines for the rubber and food industries
 - 02 Other, except parts
- 84.17 Machinery, plant and similar laboratory equipment, whether or not electrically heated, 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, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:
- 01 Instantaneous or storage water heaters, of a kind used for domestic purposes
 - 02 Steaming plant of a kind used for industrial purposes, weighing up to 5,000 kg each
 - Steam or hot air dryers:
 - 03 Weighing up to 2,000 kg each

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84.17 (cont'd)

- 04 Weighing more than 2,000 and up to 5,000 kg
 each
- 05 Other
- 06 Parts

84.18

Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:

- 02 Filters for purifying or softening water
- 03 Cream separators
- 05 Oil centrifuges
- 06 Other, except filter presses and honey-extracting centrifuges

Parts:

For cream separators and for honey-extracting centrifuges:

Of metal:

- 07 Weighing up to 10 kg each
- 08 Weighing more than 10 kg each
- 09 Of other materials
- 10 Other

84.19

Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:

- 01 Dish washing and drying machines
- 02 Other, except parts

84.20

Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:

Balances, including scales:

Not automatic or semi-automatic:

- 03 Weighing up to 150 kg each
- 04 Weighing more than 150 kg each
- 06 Other, except dynamometers
- 07 Parts
- 08 Weighing machine weights

84.21

Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:

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84.21 (cont'd)

- Sprays:
- 03 Weighing up to 10 kg each
 - 04 Weighing more than 10 kg each
 - 05 Other, except sprinkler appliances and fire
 extinguishers weighing up to 200 kg each
 - 06 Parts

84.22

- Lifting, handling, loading or unloading machinery,
telfers and conveyors (for example, lifts, hoists,
winches, cranes, transporter cranes, jacks,
pulley tackle, belt conveyors and teleferics), not
being machinery falling within heading No. 84.23:
- 01 Winches
 Jacks for use with vehicles:
 - 02 Hydraulic
 - 03 Other
 - 04 Conveyors and teleferics
 - 05 Pulley tackle
 - 06 Lifts
 - 08 Other, except cranes, derricks and locomotive
 or wagon traversers; travelling cranes and
 travelling gantry cranes
 - 09 Parts

84.24

- Agricultural and horticultural machinery for soil
preparation or cultivation (for example, ploughs,
harrows, cultivators, seed and fertiliser distri-
butors); lawn and sports ground rollers:
- 01 All-metal wheel ploughs weighing up to 180 kg
 each and unspecified ploughs weighing more than
 100 kg but not more than 200 kg; two-row seeders
 - ex 02 All-metal wheel ploughs, weighing more than
 180 kg each and unspecified ploughs weighing
 more than 200 kg each; motor-driven cultivators;
 cultivators without motors, weighing more than
 80 kg; fertiliser distributors; rotary-tool hoes;
 scarifiers; disc harrows weighing more than
 200 kg, cutaway harrows weighing more than 270 kg,
 spring harrows weighing more than 80 kg, and other
 harrows; planters for setting tubers, weeders
 weighing more than 80 kg, unspecified seeders
 and subsoil ploughs weighing more than 100 kg;
 except motor-driven cultivators.
 - 03 Unspecified ploughs, weighing up to 100 kg each;
 cultivators without motors, weighing up to 80 kg;
 disc harrows, weighing up to 200 kg; cutaway
 harrows weighing up to 270 kg, spring harrows
 weighing up to 80 kg and toothed harrows; rollers
 and brake-harrows, weighing up to 700 kg; weeders
 weighing up to 80 kg; single-row seeders; subsoil

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Product description

- 84.25 Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers, winnowing and similar cleaning machines for seed, grain or leguminous vegetables, and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry within heading No. 84.29):
- 05 Lawn mowers
- 84.27 Presses, crushers, and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like
- 84.30 Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:
- 01 Mixers, kneaders and dough-dividing machines
- 84.37 Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:
- Knitting machines:
- 02 Flat machines
- Unspecified power-looms, weighing up to 2,500 kg each:
- 03 Automatic
- 04 Non-automatic
- 84.38 Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):
- 01 Jacquards and other machinery for use with looms
- 02 Other
- Parts and accessories:
- Card clothing:
- 05 On a leather base
- 06 Other
- 07 Warp-loom pickers

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Product description

84.38 (cont'd)
09

Other, except:

- Of continuous spinning frames: fluted rollers weighing up to 2.5 kg each; spindles, pressure rollers, and the respective shafts and tension rollers for the spindle driving bands, fitted with ball, roller or needle bearings
- Toothed iron or steel strips for card clothing
- Extruding nipples of precious metal

84.40

Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made up textile articles (including laundry and dry-cleaning machinery); fabric-folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:

Machinery:

For dyeing textile materials:

- 01 Weighing up to 1,000 kg each
- 02 Weighing more than 1,000 kg but not more than 2,500 kg each
- 03 For washing clothes
- 04 For folding, doubling or measuring, whether or not combined; dampers and inspection machines
- 05 Fullers

84.41

Sewing machines; furniture specially designed for sewing machines; sewing machine needles:

Machines:

- 01 For domestic use

84.45

Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50:

- 03 Fly-presses, weighing up to 1,000 kg each
- Hydraulic presses:
 - 04 Weighing up to 2,000 kg each
 - 05 Weighing more than 2,000 but not more than 5,000 kg each
- 06 Mechanical presses and power-hammers, weighing up to 1,000 kg each
- 07 Riveting machines and flanging machines

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heading No. Product description

84.45 (cont'd)

08 Other, except:
 - Side-lathes, shaping machines, planing machines, drilling and boring machines, saw-sharpening machines, reciprocating saws, circular saws, and band saws whether or not fitted with a carriage, weighing up to 2,000 kg each

84.46

Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49:

Circular saws, band saws with or without carriages and reciprocating saws:

01 Weighing up to 1,000 kg each

02 Weighing more than 1,000 kg but not more than 2,000 kg each

84.47

Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49:

Hydraulic presses:

03 Weighing up to 2,000 kg each

04 Weighing more than 2,000 kg but not more than 5,000 kg each

05 Mechanical presses weighing up to 1,000 kg each

84.51

Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:

02 Cheque-writing machines

84.56

Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping 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

84.58

Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|--|
| 84.59 | Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter: |
| 01 | Lock-gate actuating apparatus; apparatus for regulating the flow and water-intake apparatus for use in irrigation systems |
| 02 | Oil-mill stones |
| 04 | Hydraulic presses, weighing more than 2,000 kg but not more than 5,000 kg each |
| 05 | Mechanical presses weighing up to 1,000 kg each |
| 07 | Other, except: - Hydraulic presses, weighing up to 2,000 kg each - Diving suits and diving bells |
| 08 | Parts |
| 84.60 | Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials: Moulding boxes, of metal, hinged or not: |
| 01 | Of cast iron |
| 02 | Other |
| 03 | Moulds (other than ingot moulds; but including chill moulds): For manual processes |
| 84.61 | Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves: |
| 03 | Of iron or steel |
| 84.62 | Ball, roller or needle roller bearings: Bearings: With a single row of balls, from which the balls cannot be removed manually or in which the row of balls is not separable or in which the faces of the rings are aligned in the same plane: |
| 01 | Of an external diameter of 29 to 36 mm |
| 84.63 | Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings: |
| 02 | Gear-boxes and other variable speed gears |
| 03 | Pulleys |

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Product description

- 84.64 Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets of assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings
- 84.65 Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter
- 85.01 Electrical goods of the following descriptions:
generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:
Asynchronous triphase motors:
01 Weighing up to 50 kg each
02 Weighing more than 50 kg but not more than 300 kg each
03 Weighing more than 300 kg but not more than 2,000 kg each
04 Weighing more than 2,000 kg each
Monophase motors:
05 Weighing up to 10 kg each
06 Weighing more than 10 kg but not more than 30 kg each
07 Instrument transformers
Transformers, not specified; inductors:
08 Weighing up to 500 kg each
09 Weighing more than 500 kg each
Rectifiers:
10 Weighing up to 500 kg each
11 Weighing more than 500 kg each
Generators and converters, motors, not specified:
12 Weighing up to 100 kg each
13 Weighing more than 100 kg but not more than 500 kg each
15 Parts
- 85.03 Primary cells and primary batteries:
01 Dry
02 Other
- 85.04 Electric accumulators:
01 Lead acid
04 Parts, other than separator plates:
Of lead

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|--|
| 85.06 | Electro-mechanical domestic appliances, with self-contained electric motor |
| 85.07 | Shavers and hair clippers, with self-contained electric motor |
| 85.09 | Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles |
| 85.11 | Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus: |
| ex 02 | Non-automatic soldering machines and apparatus |
| 85.12 | Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electrothermic domestic appliances; electric heating resistors, other than those of carbon |
| 85.13 | Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems): |
| 01 | Telegraphic apparatus |
| | Telephonic apparatus: |
| 02 | Telephone sets, receivers and parts |
| 05 | Parts |
| 85.15 | Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: |
| 01 | Radio-broadcasting reception apparatus |
| 02 | Television reception apparatus |
| ex 03 | Other apparatus, except radio navigational aid apparatus, radar apparatus and radio remote control apparatus |
| 04 | Input radio-frequency tuning units |
| 05 | Parts |

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- 85.17 Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16
- 85.18 Electrical capacitors, fixed or variable:
 Fixed:
 01 Weighing up to 500 kg each
 04 Parts of capacitors
- 85.19 Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lighting arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:
 Non-automatic make and break switches; isolating switches and rheostats:
 Weighing up to 2 kg each:
 01 Of ceramic materials or glass
 02 Of other materials
 03 Weighing more than 2 kg but not more than 500 kg each
 04 Weighing more than 500 kg but not more than 2,000 kg each
 05 Weighing more than 2,000 kg each
 Automatic make and break switches; cut-outs and contractors:
 06 Weighing up to 3 kg each
 07 Weighing more than 3 kg but not more than 500 kg each
 08 Weighing more than 500 kg but not more than 2,000 kg each
 09 Weighing more than 2,000 kg each
 10 Relays for automatic telephone exchanges
 12 Switchboards and control panels
 13 Fuses
 Other articles weighing up to 2 kg each, except remote-control musical frequency relays:
 15 Of ceramic materials or of glass
 16 Of other materials
 17 Other articles weighing more than 2 kg each.
 18 Parts
- 85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps);

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|---|
| 85.23 | Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable) whether or not fitted with connectors |
| 85.25 | Insulators of any material |
| 85.26 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25 |
| 85.27 | Electrical conduit tubing and joints therefor, of base metal lined with insulating material |
| 85.28 | Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter |
| 86.08 | Containers specially designed and equipped for carriage by one or more modes of transport |
| 87.02 | Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09): |
| 11 | Tank lorries For the transport of goods or materials, with tip bodies: |
| 12 | Weighing up to 2,500 kg Weighing more than 2,500 kg: |
| 14 | For other purposes, except for use exclusively in shipyards and for similar purposes |
| 15 | For the transport of goods and materials, not specified |
| 16 | Not specified, except refuse-collection vehicles |

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- 87.09 Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:
 - Motor-cycles and cycles fitted with an auxiliary motor, of a cylinder capacity exceeding 50 cc:
 - With side-cars or fitted with bodies:
 - 03 For purposes other than for fire brigades
- 87.10 Cycles (including delivery tricycles) not motorised
- 87.13 Baby carriages and parts thereof:
 - 01 Baby carriages
- 87.14 Other vehicles (including trailers), not mechanically propelled, and parts thereof:
 - For the transport of goods or materials:
 - 01 With elevating appliances
 - Without elevating appliances:
 - 02 With opening bottoms and rubber tyres, used as trailers or semi-trailers for motor-vehicles and intended exclusively for use in shipyards and for similar purposes
 - 03 Hand-propelled
 - 04 Other
 - 05 Other vehicles
- 89.01 Ships, boats and other vessels not falling within any of the following headings of this Chapter:
 - Other than exclusively for sports use, purchased by legally constituted nautical associations or by their paid-up members and other than purchased by pilot corporations for their own use:
 - Sailing, of a gross tonnage:
 - 03 Not exceeding 1,000 tonnes
 - Mechanically propelled, other than lifeboats and air-cushion vehicles, of a gross tonnage:
 - 07 Not exceeding 4,000 tonnes
 - 08 Exceeding 4,000 tonnes
 - 09 Other
- 89.02 Vessels specially designed for towing (tugs) or pushing other vessels
- 89.03 Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms

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|--------------------|---|
| 89.05 | Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons) |
| 90.01 | Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material |
| 90.02 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked |
| 90.03 | Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like: |
| 03 | Other than of gold, rolled gold, gold-plated or gilt |
| 90.04 | Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other: With frames and mountings of other materials than gold, rolled-gold, gold-plated or gilt: |
| 04 | Other than protective goggles for use in arts and crafts |
| 90.05 | Refracting telescopes (monocular and binocular), prismatic or not |
| 90.07 | Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20: |
| 01 | Photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20 |
| ex 02 | Parts of photographic cameras and photographic flashlight apparatus: - Weighing up to 20 kg each |
| 90.09 | Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers: |
| ex 01 | Parts, weighing up to 20 kg each |
| ex 90.10 | Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photocopying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors: - Heliographic machines and screens for projectors |

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|--|
| 90.13 | Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter; lasers, other than laser diodes: |
| 01 | Searchlights and spotlights |
| ex 02 | Other, except lasers |
| 90.16 | Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: |
| 02 | Set squares, rules, protractors and French curves |
| 03 | Precision drawing instruments, not specified |
| 04 | Dynamometers and bubble levels |
| 05 | Wooden measuring rods |
| 06 | Other, except drawing sets, extension-pieces for compasses, compasses, drawing pens and similar instruments |
| 90.26 | Gas, liquid and electricity supply or production meters; calibrating meters therefor |
| 91.01 | Pocket-watches, wrist-watches and other watches, including stop-watches: |
| | Watches, other than stop-watches: |
| | Not decorated or trimmed with pearls or natural or artificial precious stones: |
| | Without bracelets or other accessories: |
| 03 | Gilt or of rolled gold |
| 04 | Other, except of gold, platinum or silver |
| 08 | Stop-watches |
| 91.02 | Clocks with watch movements (excluding clocks of heading No. 91.03) |
| 91.03 | Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels |

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| | | |
|-------|---|---|
| 91.04 | / | Other clocks: |
| 01 | | Standing clocks |
| 02 | / | Desk, table or hanging clocks, complete, weighing more than 500 grams; and such clocks, incomplete, of any weight |
| 03 | | Tower clocks |
| ex 05 | | Alarm clocks |
| 91.07 | | Watch movements (including stop-watch movements), assembled |
| 91.08 | | Clock movements, assembled |
| 91.09 | | Watch cases and parts of watch cases |
| 91.10 | | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof |
| 92.01 | | Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps |
| 92.02 | | Other string musical instruments |
| 92.03 | | Pipe and reed organs, including harmoniums and the like |
| 92.04 | | Accordions, concertinas and similar musical instruments, mouth organs |
| 92.05 | | Other wind musical instruments |
| 92.06 | | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets) |
| 92.07 | | Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions) |
| 92.08 | | Musical instruments not falling within any other heading of this Chapter (for example, fair-ground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes) |

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- 92.10 Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:
- 02 Metronomes
 - 03 Tuning forks and pitch pipes
 - 04 Other, except musical instrument strings
- 92.12 Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:
- Sound-recording media:
 - Prepared for recording:
 - ex 01 Wires, strips and tapes:
 - Magnetic tapes and cassettes, used exclusively for recording data on informatics materials
 - 02 Other
 - ex 04 Recorded:
 - Magnetic tapes and cassettes, used exclusively for recording data on informatics materials
- 92.13 Other parts and accessories of apparatus falling within heading No. 92.11
- 93.03 Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)
- 93.04 Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like
- 93.05 Arms of other descriptions, including air, spring and similar pistols, rifles and guns
- 93.06 Parts of arms, including gun barrel blanks, but not including parts of side-arms
- 93.07 Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition:
- Articles for purposes other than military:
 - Cartridges:
 - 03 Loaded, with or without projectiles

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93.07 (cont'd)

- 04 Empty, with or without primers
- 05 Lead shot
- 06 Wads
- 07 Other

94.04

Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material; whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)

95.05

Worked tortoise-shell, mother of pearl, ivory, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials:

Worked:

- 01 Ivory
- 02 Whalebone
- 03 Not specified

Articles:

- 05 Worked whalebone and articles of whalebone, for corsets, articles of apparel or clothing accessories
- Not specified:
- 06 Of tortoise-shell, mother of pearl or coral
- 07 Of ivory
- 08 Of bone, horn, antlers, hooves, nails, claws or beaks
- 09 Of whalebone
- 10 Of unspecified materials

95.08

Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin:

Worked vegetable carving material (for example, corozo) and articles of vegetable material:

- 01 Worked
- 02 Articles of such material
- Worked jet (and mixed substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum:

Portuguese
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heading No. Product description

95.08 (cont' d)

- | | |
|----|----------------------------|
| 03 | Worked |
| 04 | Articles of such material |
| | Other materials: |
| 05 | Unhardened gelatin, worked |
| 07 | Articles not specified |

96.01 Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops:

- | | |
|----|---|
| 01 | Brooms and brushes |
| 08 | Prepared knots and tufts for broom and brush making |

96.05 Powder puffs and pads for applying cosmetics or toilet preparations, of any material

96.06 Hand sieves and hand riddles, of any material

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Customs Tariff

| <u>heading No.</u> | <u>Product description</u> |
|--------------------|--|
| 97.01 | Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs |
| 97.02 | Dolls |
| 97.03 | Other toys; working models of a kind used for recreational purposes |
| 97.04 | Equipment for parlour, table and funfair games for adults or children (including billiard tables and pin-tables and table-tennis requisites) |
| 97.05 | Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor) |
| 97.06 | Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04) |
| 97.07 | Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites |
| 97.08 | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres |
| 98.01 | Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles: |
| 01 | Cuff-links, collar studs and shirt studs |
| | Other: |
| 02 | Of faience or glass |
| 03 | Of silk or of man-made textile fibres |
| 04 | Of other textile fibres |
| 98.02 | Slide fasteners and parts thereof |

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heading No. Product description

- 98.03 Fountain pens, stylograph pens and pencils
 (including ball point pens and pencils) and other
 pens, pen-holders, pencil-holders and similar
 holders, propelling pencils and sliding pencils;
 parts and fittings thereof, other than those
 falling within heading No. 98.04 or 98.05
- ex 01 parts and fittings of stylograph pens
- ex 02 parts and fittings of ball point pens and ball
 point pencils
- ex 03 parts and fittings not specified
- 98.04 Pen nibs and nib points
- 98.05 Pencils (other than pencils of heading No. 98.03);
 pencil leads, slate pencils, crayons and pastels,
 drawing charcoals and writing and drawing chalks;
 tailors' and billiards chalks
- 98.06 Slates and boards, with writing or drawing surfaces,
 whether framed or not
- 98.07 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
- 98.08 Typewriter and similar ribbons, whether or not
 on spools; ink-pads, with or without boxes
- 98.09 Sealing wax (including bottle-sealing wax) in
 sticks, cakes or similar forms; copying pastes
 with a basis of gelatin, whether or not on a
 paper or textile backing
- 98.12 Combs, hair-slides and the like
- 98.14 Scent and similar sprays of a kind used for toilet
 purposes, and mounts and heads therefor
- 98.15 Vacuum flasks and other vacuum vessels, complete
 with cases; parts thereof, other than glass inners
- 98.16 Tailors' dummies and other lay figures; automata
 and other animated displays of a kind used for
 shop window dressing
- 99.01 Paintings, drawings and pastels, executed entirely
 by hand (other than industrial drawings falling
 within heading No. 49.06 and other than hand-
 painted or hand-decorated manufactured articles)

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| <u>heading No.</u> | <u>Product description</u> |
|--------------------|--|
| 99.02 | Original engravings, prints and lithographs |
| 99.03 | Original sculptures and statuary, in any material |
| 99.04 | Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined |
| 99.06 | Antiques of an age exceeding 100 years |

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ANNEX II

LIST OF PRODUCTS SUBJECT TO AN
IMPORT SURCHARGE OF 60 PER CENT

Portuguese
Customs Tariff
heading No.

Product description

| | |
|----------------|--|
| ex 03.03 | Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water, except: - Squid, octopus, mussels, cuttlefish and "potas" |
| 06.03 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared |
| 06.04 | Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared |
| ex 08.01 | Dates, bananas, coconuts, brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not: - Other than bananas and coconuts |
| 08.04 | Grapes, fresh or dried |
| 11.05 | Flour, meal and flakes of potato |
| 12.01 ex 01 | Oil seeds and oleaginous fruit, whole or broken: Ground nuts, shelled or not, for immediate consumption |
| 16.02 | Other prepared or preserved meat or meat offal |
| 16.04 | Prepared or preserved fish, including caviar and caviar substitutes |
| 16.05 | Crustaceans and molluscs, prepared or preserved |
| 17.04 | Sugar confectionery, not containing cocoa |

Portuguese
Customs Tariff

| <u>heading No.</u> | <u>Product description</u> |
|--------------------|---|
| 19.03 | Macaroni, spaghetti and similar products |
| 19.05 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products) |
| 19.08 | Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion |
| 20.05 | Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar |
| 20.06 | Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit |
| 20.07 | Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit |
| 21.07 | Food preparations not elsewhere specified or included: Other than: mixtures of chemical products and foodstuffs, of a kind used in the preparation of foodstuffs intended for human consumption; products for infant food or for dietetic purposes, put up in hermetically sealed packaging and of a weight of 1000 grams or less; and coloured or flavoured syrups: |
| 05 | Containing added sugar |
| 06 | Not containing added sugar |
| 22.02 | Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07 |
| 22.03 | Beer made from malt |
| 22.05 | Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol |
| 22.06 | Vermouths, and other wines of fresh grapes flavoured with aromatic extracts |

Portuguese
Customs Tariff
heading No.

Product description

- 22.09 Spirits (other than those of heading N^o 22.08);
liqueurs and other spirituous beverages;
compound alcoholic preparations (Known as "con-
centrated extracts") for the manufacture of
beverages
- 34.02 Manufactured tobacco; tobacco extracts and essences
- 33.06 Perfumery, cosmetics and toilet preparations;
aqueous distillates and aqueous solutions of
essential oils, including such products suitable
for medicinal uses:
04 Perfumery, cosmetics and toilet preparations:
Other than: denture cleaning and fixative
products; products for the protection of the
skin, for medicinal or industrial use; room
deodorizers, prepared, not perfumed
- 36.05 Pyrotechnic articles (for example, fireworks,
railway fog signals, amorces, rain-rockets)
- 39.07 Articles of materials of the kinds described in
headings N^{os}. 39.01 to 39.06:
02 Wearing apparel
Floor coverings:
03 Cellular
04 Other
05 Fans and hand-screens, with strips of plastic
materials and mountings of any material other
than of precious metals
ex 07 Other articles, printed or not, except:
industrial protective and safety equipment such
as hearing protectors, welding helmets and face
shields; artificial sausage casings obtained by
sealing the seams of strips; corset busks and
similar supports for corsets and other articles
of apparel or for clothing accessories; ostomy
products.
- 42.02 Travel goods (for example, trunks, suit-cases,
hat-boxes, travelling-bags, rucksacks), shopping-
bags, handbags, satchels, brief-cases, wallets,
purses, toilet-cases, tool-cases, tobacco-pouches,
sheaths, cases, boxes (for example, for arms,
musical instruments, binoculars, jewellery, bottles,
collars, footwear, brushes) and similar containers,
of leather or of composition leather, of vulcanised
fibre, of artificial plastic sheeting, of paper-
board or of textile fabric

Portuguese
Customs Tariff

| <u>heading No.</u> | <u>Product description</u> |
|--------------------|--|
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather: |
| 05 | Other than gloves |
| 43.03 | Articles of furskin |
| 43.04 | Artificial fur and articles made thereof: |
| 02 | Articles |
| 44.24 | Household utensils of wood |
| 44.27 | Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood |
| 44.28 | Other articles of wood: |
| 01 | Cut wood, scored or not, for the manufacture of match-boxes |
| 02 | Blinds, cut to size or in the piece |
| 04 | Match splints |
| | Other articles, except wooden paving blocks and wooden pegs or pins for footwear: |
| 06 | Carved, veneered, turned, moulded, waxed, polished, varnished or painted |
| 07 | Inlaid, lacquered, gilt, with appliqué-work of fine wood, or ornamented with metal or other materials |
| 08 | Other |
| 45.03 | Articles of natural cork |
| 46.03 | Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.02; articles of loofah |
| 48.14 | Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery |
| 48.15 | Other paper and paperboards, cut to size or shape: |
| 10 | Toilet paper |
| 48.19 | Paper or paperboard labels, whether or not printed |

Portuguese
Customs Tariff

| <u>heading No.</u> | <u>Product description</u> |
|--------------------|---|
| 48.21 | Other articles of paper pulp, paper, paperboard or cellulose wadding: |
| 03 | Fans and hand-screens, with strips of paper and mountings of any material other than precious metals |
| 49.09 | Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings |
| 49.10 | Calendars of any kind, of paper or paperboard, including calendar blocks |
| 49.11 | Other printed matter, including printed pictures and photographs: |
| 01 | Illustrations, pictures and photographs |
| 58.01 | Carpets, carpeting and rugs, knotted (made up or not) |
| 58.02 | Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not) |
| 58.03 | Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries, made in panels and the like by hand |
| 62.05 | Other made up textile articles (including dress patterns): |
| 01 | Fans and hand screens, with textile mounts (leaves) and frames of any material except precious metal |
| 67.01 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes): |
| 04 | Fans and hand screens with frames of any material other than of precious metal |
| 67.02 | Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit |
| 67.04 | Wigs, false beards, eyebrows and eyelashes, wigs and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets) |

Portuguese
Customs Tariff
heading No.

| <u>heading No.</u> | <u>Product description</u> |
|--------------------|---|
| 69.11 | Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian) |
| 69.12 | Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery |
| 69.13 | Statuettes and other ornaments, and articles of personal adornment; articles of furniture |
| 70.13 | Glassware (other than articles falling within heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses |
| 71.12 | Articles of jewellery and parts thereof, of precious metal or rolled precious metal |
| 71.13 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal; other than goods falling within heading No. 71.12 |
| 71.14 | Other articles of precious metal or rolled precious metal |
| 71.15 | Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) |
| 71.16 | Imitation jewellery |
| 73.36 | Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel |
| 73.38 | Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel: |
| 01 | Saucepans, steamers, ovens, frying pans and similar utensils for cooking indirectly by steam |
| 02 | Pressure cookers for cooking directly by steam |

Portuguese
Customs Tariff
heading n°

Product Description

| | |
|----------------|--|
| 73.38 (cont'd) | Other, except pot scourers and scouring and polishing pads, gloves and the like: |
| 04 | Of cast iron, cast steel or malleable cast iron |
| 05 | Of wrought, rolled or forged iron or steel |
| 82.09 | Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading N° 82.06, and blades therefore |
| | Knives with cutting blades, serrated or not (including pruning knives): |
| | Other than for arts and crafts: |
| 02 | Gilt or silvered |
| 03 | Other |
| 82.14 | Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware |
| 83.06 | Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal |
| 83.07 | Lamps and light fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading N° 85.22): |
| 04 | Other than: miners' lamps; paraffin or spirit lanterns and lamps; railway and tramway rolling stock lanterns and lamps excluding special lamps for surgical blocks lighting purposes as well as for halogenous lamps for industrial purposes. |
| 85.14 | Microphones and stands therefor; loudspeakers; audiofrequency electric amplifiers |
| 87.09 | Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds: |

Portuguese
Customs Tariff
heading No.

Product description

| <u>heading No.</u> | <u>Product description</u> |
|--------------------|---|
| 87.09 (cont'd) | |
| 01 | Motor-cycles and cycles fitted with an auxiliary motor, of a cylinder not exceeding 50 cc |
| | Motor-cycles and cycles fitted with an auxiliary motor exceeding 50 cc, without side-cars or not fitted with bodies: |
| 04 | Of a cylinder capacity not exceeding 125 cc |
| 05 | Of a cylinder capacity exceeding 125 cc |
| 90.03 | Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like: |
| 01 | Of gold |
| 02 | Of rolled gold, gold-plated or gilt |
| 90.04 | Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other: |
| 01 | With gold frames and mountings |
| 02 | With rolled gold, gold-plated or gilt frames or mountings |
| 90.07 | Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20: |
| | Other than: photographic flashlight apparatus and flashbulbs, except parts: |
| ex 02 | Weighing up to 20 kg each |
| 90.08 | Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles: |
| | Cameras and sound recorders: |
| 01 | Weighing up to 20 kg each |
| 03 | Projectors, with or without sound reproducers, and parts thereof |
| 90.09 | Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers: |
| ex 01 | Weighing up to 20 kg each, except parts |
| 91.01 | Pocket-watches, wrist-watches and other watches, including stop-watches: |
| | Watches, other than stop-watches: |
| | Not decorated or trimmed with pearls or natural or artificial precious stones: |
| | Without bracelets or other accessories: |
| 01 | Of gold or platinum |
| 02 | Of silver |
| | With bracelets or any other permanently-fitted accessories: |
| 05 | Incorporating precious metals |
| 06 | Gilt or of rolled precious metals |
| 07 | Decorated or trimmed with pearls or natural or artificial precious or semi-precious stones |

Portuguese
Customs Tariff
heading No. Product description

| | |
|-------|--|
| 91.04 | Other clocks: |
| ex 05 | Other than: standing clocks; desk, table or hanging clocks, complete, weighing more than 500 grams, and such clocks, incomplete, of any weight; tower clocks; chronometers; alarm clocks |
| 92.11 | Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers, magnetic: |
| 03 | Other than television image and sound recorders |
| 92.12 | Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording: |
| | Sound-recording media: |
| | Prepared for recording: |
| ex 01 | Wires, strips and tapes, except magnetic tapes and cassettes used exclusively for recording data on informatics materials |
| | Recorded: |
| ex 04 | Other than for teaching languages, except magnetic tapes and cassettes used exclusively for recording data on informatics materials |
| 93.01 | Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor |
| 93.02 | Revolvers and pistols, being firearms |
| 94.01 | Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof |
| 94.03 | Other furniture and parts thereof |
| 95.05 | Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials: |
| 04 | Screens and hand fans, of tortoise-shell, mother of pearl, ivory, bone, horn, antlers, hooves, nails, claws and beaks |

Portuguese
Customs Tariff
heading No.

Product description

- 96.01 Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops:
- Brushes (other than backless brushes):
- For personal use:
- 02 Toothbrushes
- 03 Not specified
- For other uses:
- 04 Of wire
- 05 Not specified
- Backless brushes:
- 06 For personal use
- 07 For other uses
- 09 Not specified
- 98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:
- ex 01 Stylograph pens
- ex 02 Ball point pens and ball point pencils
- ex 03 Not specified, excluding parts and accessories therefor
- 98.10 Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks
- 98.11 Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof

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