

CHAPTER 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

- 1.- This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of headings 70.11;
 - (c) Machines and apparatus of heading 84.86 ;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - (e) Electrically heated furniture of Chapter 94.
- 2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.
- 3.- For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
- 4.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).
- 5.- For the purposes of heading 85.23:
 - (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) The term "smart card" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
- 6.- For the purposes of heading 85.34, "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 7.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibres bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
- 8.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43)
- 9.- For the purposes of headings 85.41 and 85.42:
 - (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (b) "Electronic integrated circuits" are:
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductance, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnection or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combine to all intents and purpose indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuits elements.
 - (iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purposes of this definition:

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
3. (a) "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical quantities" relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(d) "Silicon based oscillators" are active components that consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23 which might cover them by reference to, in particular, their function.

- 10.- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

- 1.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170mm x 100mm x 45mm.

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.01	Electric motor and generators (excluding generating sets).						
8501.1000	- Motors of an output not exceeding 37.5 W	8%	Free	15%	Free	No.	71610
8501.2000	- Universal AC/DC motors of an output exceeding 37.5 W	8%	Free	15%	Free	No.	71631A
	- Other DC motors; DC generators:						
8501.3100	- - Of an output not exceeding 750W	8%	Free	15%	Free	No.	71620A
8501.3200	- - Of an output exceeding 750 W but not exceeding 75 kW	8%	Free	15%	Free	No.	71620B
8501.3300	- - Of an output exceeding 75 kW but not exceeding 375 kW	8%	Free	15%	Free	No.	71620C
8501.3400	- - Of an output exceeding 375kW	8%	Free	15%	Free	No.	71620D
8501.4000	- Other AC motors, single phase	8%	Free	15%	Free	No.	71631A
	- Other AC motors, multi-phase:						
8501.5100	- - Of an output not exceeding 750 W	8%	Free	15%	Free	No.	71631B
8501.5200	- - Of an output exceeding 750 W but not exceeding 75 kW	8%	Free	15%	Free	No.	71631C
8501.5300	- - Of an output exceeding 75 kW	8%	Free	15%	Free	No.	71631D

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- AC generators (alternators):						
8501.6100	- - Of an output not exceeding 75 kVA	8%	Free	15%	Free	No.	71632A
8501.6200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	8%	Free	15%	Free	No.	71632B
8501.6300	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	8%	Free	15%	Free	No.	71632C
8501.6400	- - Of an output exceeding 750 kVA	8%	Free	15%	Free	No.	71632D
85.02	Electric generating sets and rotary converters.						
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):						
8502.1100	- - Of an output not exceeding 75 kVA	8%	Free	15%	Free	No.	71651A
8502.1200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	8%	Free	15%	Free	No.	71651B
8502.1300	- - Of an output exceeding 375 kVA	8%	Free	15%	Free	No.	71651C
8502.2000	- Generating sets with spark-ignition internal combustion piston engines	8%	Free	15%	Free	No.	71651D
	- Other generating sets:						
8502.3100	- - Wind-powered	8%	Free	15%	Free	No.	71652A
8502.3900	- - Other	8%	Free	15%	Free	No.	71652B
8502.4000	- Electric rotary converters	8%	Free	15%	Free	No.	71640
8503.0000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	8%	Free	15%	Free	-	71690
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.						
8504.1000	- Ballasts for discharge lamps or tubes	8%	Free	15%	Free	No.	77123
	- Liquid dielectric transformers:						
8504.2100	- - Having a power handling capacity not exceeding 650 kVA	8%	Free	15%	Free	No.	77111A
8504.2200	- - Having a power handling capacity exceeding 650kVA but not exceeding 10,000 kVA	8%	Free	15%	Free	No.	77111B

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8504.2300	- - Having a power handling capacity exceeding 10,000 kVA - Other transformers:	8%	Free	15%	Free	No.	77111C
8504.3100	- - Having a power handling capacity not exceeding 1 kVA	8%	Free	15%	Free	No.	77119A
8504.3200	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	8%	Free	15%	Free	No.	77119B
8504.3300	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	8%	Free	15%	Free	No.	77119C
8504.3400	- - Having a power handling capacity exceeding 500 kVA	8%	Free	15%	Free	No.	77119D
8504.4000	- Static converters	8%	Free	15%	Free	No.	77121
8504.5000	- Other inductors	8%	Free	15%	Free	No.	77125
8504.9000	- Parts	8%	Free	15%	Free	-	77129
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. - Permanent magnets and articles intended to become permanent magnets after magnetisation:						
8505.1100	- - Of metal	8%	Free	15%	Free	-	77881A
8505.1900	- - Other	8%	Free	15%	Free	-	77881B
8505.2000	- Electro-magnetic couplings, clutches and brakes	8%	Free	15%	Free	-	77881C
8505.9000	- Other, including parts	8%	Free	15%	Free	-	77881D
85.06	Primary cells and primary batteries.						
8506.1000	- Manganese dioxide	8%	Free	15%	Free	No.	77811A
8506.3000	- Mercuric oxide	8%	Free	15%	Free	No.	77811B
8506.4000	- Silver oxide	8%	Free	15%	Free	No.	77811C
8506.5000	- Lithium	8%	Free	15%	Free	No.	77811D

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8506.6000	- Air-zinc	8%	Free	15%	Free	No.	77811E
8506.8000	- Other primary cells and primary batteries	8%	Free	15%	Free	No.	77811F
8506.9000	- Parts	8%	Free	15%	Free	-	77817
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).						
8507.1000	- Lead-acid, of a kind used for starting piston engines	8%	Free	15%	Free	No.	77812A
8507.2000	- Other lead-acid accumulators	8%	Free	15%	Free	No.	77812B
8507.3000	- Nickel-cadmium	8%	Free	15%	Free	No.	77812C
8507.4000	- Nickel-iron	8%	Free	15%	Free	No.	77812D
8507.5000	-Nickel-metal hydride	8%	Free	15%	Free	No.	77812E
8507.6000	-Lithium-ion	8%	Free	15%	Free	No.	77812F
8507.8000	- Other accumulators	8%	Free	15%	Free	No.	77812G
8507.9000	- Parts	8%	Free	15%	Free	-	77819
85.08	Vacuum cleaners.						
	- With self-contained electric motor :						
8508.1100	- - Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 l	8%	Free	15%	Free	-	77810A
8508.1900	- - Other	8%	Free	15%	Free	-	77810B
8508.6000	-Other vacuum cleaners	8%	Free	15%	Free	-	77810C
8508.7000	- Parts	8%	Free	15%	Free	-	77810D
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.						
8509.4000	- Food grinders and mixers; fruit or vegetable juice extractors	20%	Free	15%	Free	No.	77572
8509.8000	- Other appliances	20%	Free	15%	Free	No.	77573
8509.9000	- Parts	20%	Free	15%	Free	-	77579

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.						
8510.1000	- Shavers	20%	Free	15%	Free	No.	77541
8510.2000	- Hair clippers	20%	Free	15%	Free	No.	77542A
8510.3000	- Hair-removing appliances	20%	Free	15%	Free	No.	77542B
8510.9000	- Parts	20%	Free	15%	Free	-	77549
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.						
8511.1000	- Sparking plugs	20%	Free	15%	Free	-	77831A
8511.2000	- Ignition magnetos; magneto dynamos; magnetic flywheels	20%	Free	15%	Free	-	77831B
8511.3000	- Distributors; ignition coils	20%	Free	15%	Free	-	77831C
8511.4000	- Starter motors and dual purpose starter-generators	20%	Free	15%	Free	-	77831D
8511.5000	- Other generators	20%	Free	15%	Free	-	77831E
8511.8000	- Other equipment	20%	Free	15%	Free	-	77831F
8511.9000	- Parts	20%	Free	15%	Free	-	77833
85.12	Electrical lighting of signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.						
8512.1000	- Lighting or visual signalling equipment of a kind used on bicycles	20%	Free	15%	Free	-	77834A
8512.2000	- Other lighting or visual signaling equipment	20%	Free	15%	Free	-	77834B
8512.3000	- Sound signalling equipment	20%	Free	15%	Free	-	77834C
8512.4000	- Windscreen wipers, defrosters and demisters	20%	Free	15%	Free	-	77834D
8512.9000	- Parts	20%	Free	15%	Free	-	77835

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.						
8513.1000	- Lamps	8%	Free	15%	Free	-	81312
8513.9000	- Parts	8%	Free	15%	Free	-	81380
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.						
8514.1000	- Resistance heated furnaces and ovens	8%	Free	15%	Free	-	74131
8514.2000	- Furnaces and ovens functioning by induction or dielectric loss	8%	Free	15%	Free	-	74132
8514.3000	- Other furnaces and ovens	8%	Free	15%	Free	-	74133
8514.4000	- Other equipment for the heat treatment of materials by induction or dielectric loss	8%	Free	15%	Free	-	74134
8514.9000	- Parts	8%	Free	15%	Free	-	74135
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machine and apparatus, whether or not cable of cutting; electric machines and apparatus for hot spraying of metals or cermets.						
	- Brazing or soldering machines and apparatus:						
8515.1100	- - Soldering irons and guns	8%	Free	15%	Free	-	73731
8515.1900	- - Other	8%	Free	15%	Free	-	73732
	- Machines and apparatus for resistance welding of metal:						
8515.2100	- - Fully or partly automatic	8%	Free	15%	Free	-	73733
8515.2900	- - Other	8%	Free	15%	Free	-	73734
	- Machines and apparatus for arc (including plasma arc) welding of metals:						

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8515.3100	- - Fully or partly automatic	8%	Free	15%	Free	-	73735
8515.3900	- - Other	8%	Free	15%	Free	-	73736
8515.8000	- Other machines and apparatus	8%	Free	15%	Free	-	73737
8515.9000	- Parts	8%	Free	15%	Free	-	73739
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.						
8516.1000	- Electric instantaneous or Storage water heaters and Immersion heaters - Electric space heating apparatus and electric soil heating apparatus:	8%	Free	15%	Free	No.	77581
8516.2100	- - Storage heating radiators	20%	Free	15%	Free	No.	77582A
8516.2900	- - Other - Electro-thermic hair-dressing or hand-drying apparatus:	20%	Free	15%	Free	No.	77582B
8516.3100	- - Hair dryers	20%	Free	15%	Free	No.	77583
8516.3200	- - Other hair-dressing apparatus	20%	Free	15%	Free	No.	77583
8516.3300	- - Hand-drying apparatus	20%	Free	15%	Free	No.	77583
8516.4000	- Electric smoothing irons	20%	Free	15%	Free	No.	77584
8516.5000	- Microwave ovens	20%	Free	15%	Free	No.	77586
8516.6000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters - Other electro-thermic appliances:	20%	Free	15%	Free	No.	77586
8516.7100	- - Coffee or tea makers	20%	Free	15%	Free	No.	77587
8516.7200	- - Toasters	20%	Free	15%	Free	No.	77587
8516.7900	- - Other	20%	Free	15%	Free	No.	77587
8516.8000	- Electric heating resistors	20%	Free	15%	Free	No.	77588

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8516.9000	- Parts	20%	Free	15%	Free	-	77589
85.17	Telephone sets, including telephones for cellular network or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 and 85.28.						
	- Telephone sets, including telephones for cellular networks or for other wireless networks:						
8517.1100	- - Line telephone sets with cordless handsets	8%	Free	15%	Free	No.	76411A
8517.1200	- - Telephones for cellular networks or for other wireless networks.	20%	Free	15%	Free	No.	76411B
8517.1800	- - Other	8%	Free	15%	Free	No.	76411C
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):						
8517.6100	- - Based stations	8%	Free	15%	Free	No.	76417B
8517.6200	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus.	8%	Free	15%	Free	No.	76417C
8517.6900	- - Other	8%	Free	15%	Free	No.	76417D
8517.7000	- Parts	8%	Free	15%	Free	No.	76417E
85.18	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone , and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.						

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8518.1000	- Microphones and stands therefor	20%	Free	15%	Free	No.	76421
	- Loudspeakers, whether or not mounted in their enclosures:						
8518.2100	- - Single loudspeakers, mounted in their enclosures	20%	Free	15%	Free	No.	76422A
8518.2200	- - Multiple loudspeakers, mounted in the same enclosure	20%	Free	15%	Free	No.	76422B
8518.2900	- - Other	20%	Free	15%	Free	No.	76423
8518.3000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	20%	Free	15%	Free	No.	76424
8518.4000	- Audio-frequency electric amplifiers	20%	Free	15%	Free	No.	76425
8518.5000	- Electric sound amplifier sets	20%	Free	15%	Free	No.	76426
8518.9000	- Parts	20%	Free	15%	Free	-	76492
85.19	Sound recording or reproducing apparatus.						
8519.2000	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	20%	Free	15%	Free	No.	76333A
8519.3000	- Turntables (record-decks)	20%	Free	15%	Free	No.	76333B
8519.5000	- Telephone answering machines	20%	Free	15%	Free	No.	76382A
	- Other apparatus:						
8519.8100	- - Using magnetic, optical or semiconductor media	20%	Free	15%	Free	No.	763828B
8519.8900	- - Other	20%	Free	15%	Free	No.	76382C
[85.20]							
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.						
8521.1000	- Magnetic tape-type	20%	Free	15%	Free	-	76381A
8521.9000	- Other	20%	Free	15%	Free	-	76381B
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.						

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8522.1000	- Pick-up cartridges	20%	Free	15%	Free	-	76499A
8522.9000	- Other	20%	Free	15%	Free	-	76499B
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.						
	- Magnetic media:						
8523.2100	-- Cards incorporating a magnetic stripe	20%	Free	15%	Free	No.	89851A
	-- Other						
8523.2910	--- Tapes or discs for use in automatic data processing machines excluding video tapes and video discs (e.g. floppy discs)"	8%	Free	15%	Free	No.	89851B
8523.2990	--- Other	20%	Free	15%	Free	No.	89851B
	- Optical media :						
8523.4100	--Unrecorded	20%	Free	15%	Free	No.	89851C
8523.4900	--Other	20%	Free	15%	Free	No.	89851C
	-Semiconductor media:						
8523.5100	-- Solid-state non-volatile storage devices	20%	Free	15%	Free	No.	89851D
8523.5200	-- "Smart cards"	20%	Free	15%	Free	No.	89851E
8523.5900	-- Other	20%	Free	15%	Free	No.	89851F
8523.8000	- Other	20%	Free	15%	Free	No.	89851G
[85.24]							
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.						
	- Transmission apparatus:						
8525.5010	--- Television transmission apparatus	20%	Free	15%	Free	No.	76482A

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8525.5090	- - - Other - Transmission apparatus incorporating reception apparatus:	20%	Free	15%	Free	No.	76482B
8525.6010	- - - Cellular mobile telephones (CMT)	20%	Free	15%	Free	No.	76482C
8525.6020	- - - Mobiles radio of a kind used in motor vehicles, ships, aircraft etc	20%	Free	15%	Free	No.	76482D
8525.6090	- - - Other	20%	Free	15%	Free	No.	76482E
8525.8000	-Television cameras, digital cameras and video camera recorders	20%	Free	15%	Free	No.	76482F
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.						
8526.1000	- Radar apparatus - Other:	20%	Free	15%	Free	No.	76483A
8526.9100	- - Radio navigational aid apparatus	20%	Free	15%	Free	No.	76483C
8526.9200	- - Radio remote control apparatus	20%	Free	15%	Free	No.	76483D
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.						
	- Radio-broadcast receivers capable of operating without an external source of power:						
8527.1200	- - Pocket-size radio cassette players	20%	Free	15%	Free	No.	76221A
8527.1300	- - Other apparatus combined with sound recording or reproducing apparatus	20%	Free	15%	Free	No.	76221B
8527.1900	- - Other - Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	20%	Free	15%	Free	No.	76222C
8527.2100	- - Combined with sound recording or reproducing apparatus	8%	Free	15%	Free	No.	76211D
8527.2900	- - Other	8%	Free	15%	Free	No.	76212E

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other:						
8527.9100	-- Combined with sound recording or reproducing apparatus	20%	Free	15%	Free	No.	76481A
8527.9200	-- Not combined with sound recording or reproducing apparatus but combined with a clock	20%	Free	15%	Free	No.	76481B
8527.9900	-- Other	20%	Free	15%	Free	No.	76481C
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.						
	- Cathode-ray tube monitors:						
8528.4200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	8%	Free	15%	Free	No.	76120A
8528.4900	-- Other	8%	Free	15%	Free	No.	76120B
	- Other monitors:						
8528.5200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	8%	Free	15%	Free	No.	76140C
8528.5900	-- Other	8%	Free	15%	Free	No.	76140D
	- Projectors:						
8528.6200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	8%	Free	15%	Free	No.	76120E
8528.6900	-- Other	8%	Free	15%	Free	No.	76120F
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:						
8528.7100	-- Not designed to incorporate a video display or screen	8%	Free	15%	Free	No.	76120G
8528.7200	-- Other, colour	8%	Free	15%	Free	No.	76120H
8528.7300	-- Other, monochrome	8%	Free	15%	Free	No.	76120I

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Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.						
8529.1000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	20%	Free	15%	Free	No.	76493A
8529.9000	- Other	20%	Free	15%	Free	-	76493B
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland water ways, parking facilities, port installations or airfields (other than those of heading 86.08).						
8530.1000	- Equipment for railways or tramways	8%	Free	15%	Free	-	77882A
8530.8000	- Other equipment	8%	Free	15%	Free	-	77882B
8530.9000	- Parts	8%	Free	15%	Free	-	77883C
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicators panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.						
8531.1000	- Burglar or fire alarms and similar apparatus	8%	Free	15%	Free	-	77884A
8531.2000	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	8%	Free	15%	Free	-	77884B
8531.8000	- Other apparatus	8%	Free	15%	Free	-	77884C
8531.9000	- Parts	8%	Free	15%	Free	-	77885
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).						
8532.1000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	8%	Free	15%	Free	-	77861
	- Other fixed capacitors :						
8532.2100	- - Tantalum	8%	Free	15%	Free	-	77862
8532.2200	- - Aluminium electrolytic	8%	Free	15%	Free	-	77863
8532.2300	- - Ceramic dielectric, single layer	8%	Free	15%	Free	-	77864
8532.2400	- - Ceramic dielectric, multilayer	8%	Free	15%	Free	-	77865

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8532.2500	- - Dielectric of paper or plastics	8%	Free	15%	Free	-	77866
8532.2900	- - Other	8%	Free	15%	Free	-	77867
8532.3000	- Variable or adjustable (pre-set) capacitors	8%	Free	15%	Free	-	77868
8532.9000	- Parts	8%	Free	15%	Free	-	77869
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.						
8533.1000	- Fixed carbon resistors, composition or film types - Other fixed resistors:	8%	Free	15%	Free	-	77231
8533.2100	- - For a power handling capacity not exceeding 20 W	8%	Free	15%	Free	-	77232A
8533.2900	- - Other - Wirewound variable resistors, including rheostats and potentiometers :	8%	Free	15%	Free	-	77232B
8533.3100	- - For a power handling capacity not exceeding 20 W	8%	Free	15%	Free	-	77233A
8533.3900	- - Other	8%	Free	15%	Free	-	77233B
8533.4000	- Other variable resistors, including rheostats and potentiometers	8%	Free	15%	Free	-	77235
8533.9000	- Parts	8%	Free	15%	Free	-	77238
8534.0000	Printed circuits.	8%	Free	15%	Free	-	77220
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.						
8535.1000	- Fuses - Automatic circuit breakers:	8%	Free	15%	Free	-	77241
8535.2100	- - For a voltage of less than 72.5kV	8%	Free	15%	Free	-	77242
8535.2900	- - Other	8%	Free	15%	Free	-	77243

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8535.3000	- Isolating switches and make and-break switches	8%	Free	15%	Free	-	77244
8535.4000	- Lightning arresters, voltage limiters and surge suppressors	8%	Free	15%	Free	-	77245
8535.9000	- Other	8%	Free	15%	Free	-	77249
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.						
8536.1000	- Fuses	8%	Free	15%	Free	-	77251
8536.2000	- Automatic circuit breakers	8%	Free	15%	Free	-	77252
8536.3000	- Other apparatus for protecting electrical circuits	8%	Free	15%	Free	-	77253
	- Relays:						
8536.4100	- - For a voltage not exceeding 60 V	8%	Free	15%	Free	-	77254A
8536.4900	- - Other	8%	Free	15%	Free	-	77254B
8536.5000	- Other switches	8%	Free	15%	Free	-	77255
	- Lamp-holders, plugs and sockets:						
8536.6100	- - Lamp-holders	8%	Free	15%	Free	-	77257
8536.6900	- - Other	8%	Free	15%	Free	-	77258A
8536.7000	- Connectors for optical fibres, optical fibre bundles or cables.	8%	Free	15%	Free	-	77258B
8536.9000	- Other apparatus	8%	Free	15%	Free	-	77259
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.						

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8537.1000	- For a voltage not exceeding 1,000 V	8%	Free	15%	Free	-	77261
8537.2000	- For a voltage exceeding 1,000 V	8%	Free	15%	Free	-	77262
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.						
8538.1000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	8%	Free	15%	Free	-	77281
8538.9000	- Other	8%	Free	15%	Free	-	77282
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.						
	- Sealed beam lamp units:						
8539.1010	- - - Of a kind used in motor vehicles	20%	Free	15%	Free	No.	77823 A
8539.1090	- - - Other	20%	Free	15%	Free	No.	77823 B
	- Other filament lamps, excluding ultra-violet or infra-red lamps:						
8539.2100	- - Tungsten halogen	20%	Free	15%	Free	No.	77821A
8539.2200	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	20%	Free	15%	Free	No.	77821B
8539.2900	- - Other	20%	Free	15%	Free	No.	77821C
	- Discharge lamps, other than ultra-violet lamps:						
8539.3100	- - Fluorescent, hot cathode	20%	Free	15%	Free	No.	77822A
8539.3200	- - Mercury or sodium vapour lamps; metal halide lamps	20%	Free	15%	Free	No.	77822B
8539.3900	- - Other	20%	Free	15%	Free	No.	77822C
	- Ultra-violet or infra-red lamps; arc-lamps:						
8539.4100	- - Arc-lamps	20%	Free	15%	Free	No.	77824A
8539.4900	- - Other	20%	Free	15%	Free	No.	77824B
8539.5000	- Light-emitting diode (LED) lamps	8%	Free	15%	Free	No.	77824C
8539.9000	- Parts	8%	Free	15%	Free	-	77829

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).						
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:						
8540.1100	-- Colour	20%	Free	15%	Free	No.	77611
8540.1200	-- Monochrome	20%	Free	15%	Free	No.	77612
8540.2000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	20%	Free	15%	Free	No.	77621
8540.4000	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	20%	Free	15%	Free	No.	77625A
8540.6000	- Other cathode-ray tubes	20%	Free	15%	Free	No.	77625C
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:						
8540.7100	-- Magnetrons	20%	Free	15%	Free	No.	77625D
8540.7900	-- Other	20%	Free	15%	Free	No.	77625F
	- Other valves and tubes:						
8540.8100	-- Receiver or amplifier valves and tubes	20%	Free	15%	Free	No.	77627A
8540.8900	-- Other	20%	Free	15%	Free	No.	77627B
	- Parts:						
8540.9100	-- Of cathode-ray tubes	20%	Free	15%	Free	No.	77629A
8540.9900	-- Other	20%	Free	15%	Free	No.	77629B
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals.						

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8541.1000	- Diodes, other than photosensitive or light-emitting diodes (LED)	20%	Free	15%	Free	No.	77631A
	- Transistors, other than photosensitive transistors:						
8541.2100	- - With a dissipation rate of less than 1 W	20%	Free	15%	Free	No.	77632
8541.2900	- - Other	20%	Free	15%	Free	No.	77633
8541.3000	- Thyristors, diacs and triacs, other than photosensitive devices	20%	Free	15%	Free	No.	77635
8541.4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	20%	Free	15%	Free	No.	77637
8541.5000	- Other semiconductor devices	20%	Free	15%	Free	No.	77639
8541.6000	- Mounted piezo-electric crystals	20%	Free	15%	Free	No.	77681
8541.9000	- Parts	20%	Free	15%	Free	-	77688
85.42	Electronic integrated circuits.						
	- Electronic integrated circuits:						
8542.3100	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	20%	Free	15%	Free	No.	77645A
8542.3200	- - Memories	20%	Free	15%	Free	No.	77645B
8542.3300	- - Amplifiers	20%	Free	15%	Free	No.	77645C
8542.3900	- - Other	20%	Free	15%	Free	No.	77645D
8542.9000	- Parts	20%	Free	15%	Free	-	77689
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter.						
8543.1000	- Particle accelerators :	20%	Free	15%	Free	No.	77871
8543.2000	- Signal generators	20%	Free	15%	Free	No.	77878A
8543.3000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	20%	Free	15%	Free	No.	77878B
8543.7000	- Other machines and apparatus :	20%	Free	15%	Free	No.	77878C

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8543.9000	- Parts	20%	Free	15%	Free	-	77878D
85.44	Insulated (including enameled or anodized) wire, cable conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.						
	- Winding wire:						
8544.1100	- - Of copper	8%	Free	15%	Free	-	77311A
8544.1900	- - Other	8%	Free	15%	Free	-	77311B
8544.2000	- Co-axial cable and other co axial electric conductors	8%	Free	15%	Free	-	77312
8544.3000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircrafts or ships	20%	Free	15%	Free	-	77313
	- Other electric conductors, for a voltage not exceeding 1000 V:						
8544.4200	- - Fitted with connectors	8%	Free	15%	Free	-	77314A
8544.4900	- - Other	8%	Free	15%	Free	-	77314B
8544.6000	- Other electric conductors, for a voltage exceeding 1,000 V	8%	Free	15%	Free	-	77317
8544.7000	- Optical fibre cables	8%	Free	15%	Free	-	77318
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.						
	- Electrodes:						
8545.1100	- - Of a kind used for furnaces	20%	Free	15%	Free	-	77886A
8545.1900	- - Other	20%	Free	15%	Free	-	77886B
8545.2000	- Brushes	20%	Free	15%	Free	-	77886C
8545.9000	- Other	20%	Free	15%	Free	-	77886D
85.46	Electrical insulators of any material.						
8546.1000	- Of glass	8%	Free	15%	Free	-	77322
8546.2000	- Of ceramics	8%	Free	15%	Free	-	77323
8546.9000	- Other	8%	Free	15%	Free	-	77324

Tariff Item	Description	Duty	Excise	VAGST	Export	Statistical	
					Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor component of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.						
8547.1000	- Insulating fittings of ceramics	20%	Free	15%	Free	-	77326
8547.2000	- Insulating fittings of plastics	20%	Free	15%	Free	-	77328
8547.9000	- Other	20%	Free	15%	Free	-	77329
85.48	Waste and scrap of primary cells, primary batteries, and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery of apparatus, not specified or included elsewhere in this Chapter.						
8548.1000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	20%	Free	15%	Free	-	77889A
8548.9000	- Other	20%	Free	15%	Free	-	77889B