

**SECTION XX**  
**MISCELLANEOUS MANUFACTURED ARTICLES**  
**CHAPTER 94**

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

**Notes.**

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

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

    - (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
    - (b) Seats and beds.
  - 3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.  
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
  - 4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>94.01</b>	<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>						
9401.1000	- Seats of a kind used for aircraft	8%	Free	15%	Free	-	82111
9401.2000	- Seats of a kind used for motor vehicles	8%	Free	15%	Free	-	82112
9401.3000	- Swivel seats with variable height adjustment	8%	Free	15%	Free	-	82114
9401.4000	- Seats other than garden seats or camping equipment, convertible into beds	8%	Free	15%	Free	-	82115
	- Seats of cane, osier, bamboo or similar materials:						
9401.5200	- - Of bamboo	8%	Free	15%	Free	-	82113
9401.5300	- - Of rattan	8%	Free	15%	Free	-	82113
9401.5900	- - Other	8%	Free	15%	Free	-	82113
	- Other seats, with wooden frames:						
9401.6100	- - Upholstered	8%	Free	15%	Free	-	82116
9401.6900	- - Other	8%	Free	15%	Free	-	82116
	- Other seats, with metal frames:						
9401.7100	- - Upholstered	8%	Free	15%	Free	-	82117
9401.7900	- - Other	8%	Free	15%	Free	-	82117
9401.8000	- Other seats	8%	Free	15%	Free	-	82118
9401.9000	- Parts	8%	Free	15%	Free	-	82119
<b>94.02</b>	<b>Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.</b>						
	- Dentists', barbers' or similar chairs and parts thereof						
9402.1010	---Dentists' chairs	8%	Free	15%	Free	-	87240
9402.1020	---Barbers' chairs	8%	Free	15%	Free	-	87240
9402.1090	---Other	8%	Free	15%	Free	-	87240
9402.9000	- Other	8%	Free	15%	Free	-	87240

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>94.03</b>	<b>Other furniture and parts thereof.</b>						
9403.1000	- Metal furniture of a kind used in offices	8%	Free	15%	Free	-	82131
9403.2000	- Other metal furniture	8%	Free	15%	Free	-	82139
9403.3000	- Wooden furniture of a kind used in offices	8%	Free	15%	Free	-	82151
9403.4000	- Wooden furniture of a kind used in the kitchen	8%	Free	15%	Free	-	82153
9403.5000	- Wooden furniture of a kind used in the bedroom	8%	Free	15%	Free	-	82155
9403.6000	- Other wooden furniture	8%	Free	15%	Free	-	82159
	- Furniture of plastics						
9403.7010	- - - Baby walkers or swings	8%	Free	15%	Free	-	82171
9403.7090	- - - Other	8%	Free	15%	Free	-	82171
	- Furniture of other materials, including cane, osier, bamboo or similar materials:						
9403.8200	- - Of bamboo	8%	Free	15%	Free	-	82179
9403.8300	- - Of rattan	8%	Free	15%	Free	-	82179
9403.8900	- - Other	8%	Free	15%	Free	-	82179
9403.9000	- Parts	8%	Free	15%	Free	-	82180
<b>94.04</b>	<b>Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.</b>						
9404.1000	- Mattress supports	8%	Free	15%	Free	-	82121
	- Mattresses:						
9404.2100	- - Of cellular rubber or plastics, whether or not covered	8%	Free	15%	Free	-	82123
9404.2900	- - Of other materials	8%	Free	15%	Free	-	82125
9404.3000	- Sleeping bags	8%	Free	15%	Free	-	82127
9404.9000	- Other	8%	Free	15%	Free	-	82129

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>94.05</b>	<b>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.</b>						
9405.1000	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	8%	Free	15%	Free	-	81311
9405.2000	- Electric table, desk, bedside or floor-standing lamps	8%	Free	15%	Free	-	81313
9405.3000	- Lighting sets of a kind used for Christmas trees	8%	Free	15%	Free	-	89441
9405.4000	- Other electric lamps and lighting fittings	8%	Free	15%	Free	-	81315
9405.5000	- Non-electrical lamps and lighting fittings	8%	Free	15%	Free	-	81317
9405.6000	- Illuminated signs, illuminated name-plates and the like	8%	Free	15%	Free	-	81320
	- Parts:						
9405.9100	- - Of glass	8%	Free	15%	Free	-	81391
9405.9200	- - Of plastics	8%	Free	15%	Free	-	81392
9405.9900	- - Other	8%	Free	15%	Free	-	81399
<b>94.06</b>	<b>Prefabricated buildings.</b>						
9406.1000	- Of wood	8%	Free	15%	Free	-	81100
9406.9000	- Other	8%	Free	15%	Free	-	81100

## CHAPTER 95

### Toys, games and sports requisites; parts and accessories thereof

#### Notes.

1.- This Chapter does not cover:

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
- (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
- (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading 83.06;
- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (r) Decoy calls or whistles (heading 92.08);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading 94.05);

- (u) Monopods, bipods, tripods and similar articles (heading 96.20);
  - (v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - (w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4.- Subject to the provision of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the term of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
- 5.- Heading 95.03 does not cover articles, which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

**Subheading Note.**

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

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

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
[95.01] [95.02] <b>95.03</b>	<b>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.</b>						
9503.0010	---Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	20%	Free	15%	Free	-	89420

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9503.0020	---Dolls representing only human beings whether or not dressed	20%	Free	15%	Free	-	89420
9503.0030	---Parts and accessories for dolls representing only human beings including garments and accessories therefor, footwear and headgear	20%	Free	15%	Free	-	89420
9503.0090	---Other	20%	Free	15%	Free	-	89420
<b>95.04</b>	<b>Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipments.</b>						
9504.2000	- Articles and accessories for billiards of all kinds	20%	Free	15%	Free	-	89433
9504.3000	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	20%	Free	15%	Free	-	89435
9504.4000	- Playing cards	20%	Free	15%	Free	pkt	89437
9504.5000	-Video game consoles and machines, other than those of subheading 9504.30	20%	Free	15%	Free		89431
	- Other					-	
9504.9010	---Pintables; tables constructed for games, including special tables for casino and parlour games; machines for various games	20%	Free	15%	Free		89439
9504.9090	---Other	20%	Free	15%	Free		89439
<b>95.05</b>	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>						
9505.1000	- Articles for Christmas festivities	20%	Free	15%	Free	-	89445
	- Other						
9505.9010	---Electronic games	20%	Free	15%	Free	-	89449
9505.9090	---Other	20%	Free	15%	Free	-	89449
<b>95.06</b>	<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.</b>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Snow-skis and other snow-ski equipment:						
9506.1100	- - Skis	8%	Free	15%	Free	-	89473
9506.1200	- - Ski-fastenings (ski-bindings)	8%	Free	15%	Free	-	89473
9506.1900	- - Other	8%	Free	15%	Free	-	89473
	- Water-skis, surf-boards, sailboards and other water-sport equipment:						
9506.2100	- - Sailboards	8%	Free	15%	Free	-	89474
	- - Other						
9506.2910	---Scuba diving equipment	8%	Free	15%	Free	-	89474
9506.2990	---Other	8%	Free	15%	Free	-	89474
	- Golf clubs and other golf equipment:						
9506.3100	- - Clubs, complete	8%	Free	15%	Free	-	89475
9506.3200	- - Balls	8%	Free	15%	Free	-	89475
9506.3900	- - Other	8%	Free	15%	Free	-	89475
9506.4000	- Articles and equipment for table tennis	8%	Free	15%	Free	-	89479
	- Tennis, badminton or similar rackets, whether or not strung						
9506.5100	- - Lawn-tennis rackets, whether or not strung	8%	Free	15%	Free	-	89476
9506.5900	- - Other	8%	Free	15%	Free	-	89476
	- Balls, other than golf balls and table-tennis balls:						
9506.6100	- - Lawn-tennis balls	8%	Free	15%	Free	-	89479
9506.6200	- - Inflatable	8%	Free	15%	Free	-	89479
9506.6900	- - Other	8%	Free	15%	Free	-	89479
9506.7000	- Ice skates and roller skates, including skating boots with skates attached	8%	Free	15%	Free	-	89472
	- Other:						
9506.9100	- - Articles and equipment general physical exercise gymnastics or athletics	8%	Free	15%	Free	-	89478



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	-- Other:	8%	Free	15%	Free	-	89478
9506.9910	---Hockey sticks, cricket bats and the like	8%	Free	15%	Free	-	89479
9506.9920	---Swimming pools and spa baths	8%	Free	15%	Free	-	89479
9506.9930	---Children's playground equipment	8%	Free	15%	Free	-	89479
9506.9940	---Protective equipment for sports and games like fencing masks, breast plates, elbow and knee pads, shin guards and similar articles	8%	Free	15%	Free	-	89479
9506.9990	---Other	8%	Free	15%	Free	-	89479
<b>95.07</b>	<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisities.</b>						
9507.1000	- Fishing rods	5%	Free	15%	Free	-	89471
9507.2000	- Fish-hooks, whether or not snelled	5%	Free	15%	Free	-	89471
9507.3000	- Fishing reels	5%	Free	15%	Free	-	89471
	- Other						
9507.9010	---Linefishing tackle, including fish landing nets	5%	Free	15%	Free	-	89471
9507.9090	---Other	5%	Free	15%	Free	-	89471
<b>95.08</b>	<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.</b>						
9508.1000	- Travelling circuses and travelling menageries	20%	Free	15%	Free	-	89460
9508.9000	- Other	20%	Free	15%	Free	-	89460

## CHAPTER 96

### Miscellaneous manufactured articles

#### Notes.

- 1.- This Chapter does not cover:
    - (a) Pencils for cosmetic or toilet uses (Chapter 33);
    - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
    - (c) Imitation jewellery (heading 71.17);
    - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
    - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
    - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
    - (g) Articles of Chapter 91 (for example, clock or watch cases);
    - (h) Musical instruments or parts or accessories thereof (Chapter 92);
    - (ij) Articles of Chapter 93 (arms and parts thereof);
    - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
    - (l) Articles of Chapter 95 (toys, games, sports requisites); or
    - (m) Works of art, collectors' pieces or antiques (Chapter 97).
  - 2.- In heading 96.02 the expression "vegetable or mineral carving material" means:
    - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
    - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
  - 3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
  - 4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
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Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>96.01</b>	<b>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</b>						
9601.1000	- Worked ivory and articles of ivory  - Other	20%	Free	15%	Free	-	89911
9601.9010	---Worked shells and articles thereof	20%	Free	15%	Free	-	89911
9601.9020	---Worked coral and articles thereof	20%	Free	15%	Free	-	89911
9601.9090	---Other	20%	Free	15%	Free	-	89911
9602.000	<b>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of 3503) and articles of unhardened gelatin</b>	20%	Free	15%	Free	-	89919
<b>96.03</b>	<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</b>						
9603.1000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles  - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	20%	Free	15%	Free	-	89972
9603.2100	- - Tooth brushes, including dental-plate brushes	8%	Free	15%	Free	-	89972
9603.2900	- - Other	20%	Free	15%	Free	-	89972

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9603.3000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	20%	Free	15%	Free	-	89972
9603.4000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	20%	Free	15%	Free	-	89972
9603.5000	- Other brushes constituting parts of machines, appliances or vehicles	20%	Free	15%	Free	-	89972
9603.9000	- Other	20%	Free	15%	Free	-	89972
9604.0000	Hand sieves and hand riddles.	20%	Free	15%	Free	-	89981
9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	20%	Free	15%	Free	-	83130
<b>96.06</b>	<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>						
9606.1000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	20%	Free	15%	Free	-	89983
	- Buttons:						
9606.2100	- - Of plastics, not covered with textile material	20%	Free	15%	Free	-	89983
9606.2200	- - Of base metal, not covered with textile material	20%	Free	15%	Free	-	89983
	- - Other						
9606.2910	---Of shells	20%	Free	15%	Free	-	89983
9606.2920	---Other	20%	Free	15%	Free	-	89983
9606.3000	- Button moulds and other parts of buttons; button blanks	20%	Free	15%	Free	-	89984
<b>96.07</b>	<b>Slide fasteners and parts thereof.</b>						
	- Slide fasteners:						
9607.1100	- - Fitted with chain scoops of base metal	20%	Free	15%	Free	-	88985
9607.1900	- - Other	20%	Free	15%	Free	-	88985
9607.2000	- Parts	20%	Free	15%	Free	-	89986

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>96.08</b>	<b>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</b>						
9608.1000	- Ball point pens	20%	Free	15%	Free	-	89521
9608.2000	- Felt tipped and other porous-tipped pens and markers	20%	Free	15%	Free	-	89521
9608.3000	- Fountain pens, stylograph pens and other pens	20%	Free	15%	Free	-	89521
9608.4000	- Propelling or sliding pencils	20%	Free	15%	Free	-	89521
9608.5000	- Sets of articles from two or more of the foregoing subheadings	20%	Free	15%	Free	-	89521
9608.6000	- Refills for ball point pens, comprising the ball point and ink reservoir	20%	Free	15%	Free	-	89521
	- Other:						
9608.9100	- - Pen nibs and nib points	20%	Free	15%	Free	-	89522
9608.9900	- - Other	20%	Free	15%	Free	-	89521
<b>96.09</b>	<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>						
9609.1000	- Pencils and crayons, with leads encased in a rigid sheath	20%	Free	15%	Free	-	89523
9609.2000	- Pencil leads, black or coloured	20%	Free	15%	Free	-	89523
9609.9000	- Other	20%	Free	15%	Free	-	89523
9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed.	8%	Free	15%	Free	-	89592
9611.0000	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.	8%	Free	15%	Free	-	89593
<b>96.12</b>	<b>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.</b>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9612.1000	- Ribbons	8%	Free	15%	Free	-	89594
9612.2000	- Ink-pads	8%	Free	15%	Free	-	89594
<b>96.13</b>	<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>						
9613.1000	- Pocket lighters, gas fuelled, non refillable	20%	Free	15%	Free	-	89933
9613.2000	- Pocket lighters, gas fuelled, refillable	20%	Free	15%	Free	-	89933
	- Other lighters						
9613.8010	---Table lighters	20%	Free	15%	Free	-	89933
9613.8090	---Other	20%	Free	15%	Free	-	89933
9613.9000	- Parts	20%	Free	15%	Free	-	89935
9614.0000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	20%	Free	15%	Free	-	89937
<b>96.15</b>	<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.</b>						
	- Combs, hair-slides and the like:						
9615.1100	- - Of hard rubber or plastics	20%	Free	15%	Free	-	89989
9615.1900	- - Other	20%	Free	15%	Free	-	89989
9615.9000	- Other	20%	Free	15%	Free	-	89989
<b>96.16</b>	<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>						
9616.1000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	20%	Free	15%	Free	-	89987
9616.2000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	Free	15%	Free	-	89982
9617.0000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	20%	Free	15%	Free	-	89997

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9618.0000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	8%	Free	15%	Free	-	89988
9619.0000	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	8%	Free	15%	Free	-	64295
9620.0000	Monopods, bipods, tripods and similar articles.	8%	Free	15%	Free	-	96599

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

Works of art, collectors' pieces and antiques

Notes.

- 1.- This Chapter does not cover:
  - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
  - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
  - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
- 2.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
- 3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
- 4.- (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.  
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
- 5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>97.01</b>	<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</b>						
9701.1000	- Paintings, drawings and pastels	20%	Free	15%	Free	-	89611
9701.9000	- Other	20%	Free	15%	Free	-	89612
9702.0000	Original engravings, prints and lithographs.	20%	Free	15%	Free	-	89620
9703.0000	Original sculptures and statuary, in any material.	20%	Free	15%	Free	-	89630



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9704.0000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	20%	Free	15%	Free	-	89640
9705.0000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	20%	Free	15%	Free	-	89650
9706.0000	Antiques of an age exceeding one hundred years.	20%	Free	15%	Free	-	89660