

# Value Added Tax Department

## PUBLIC NOTICE No. 43

### *FIFTH SCHEDULE*

#### **PART B – ZERO RATED GOODS.**

| <i>Tariff No.</i> | <b>Tariff Description</b>  |
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| 0601.10.00        | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant.  |
| 0601.20.00        | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots. |
| 0602.10.00        | Unrooted cuttings and slips of live plants.  |
| 0602.20.00        | Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts.                          |
| 0602.30.00        | Rhododendrons and azaleas, grafted or not.   |
| 0602.40.00        | Roses, grafted or not.   |
| 0602.90.00        | Other live plants (including their roots), cuttings and slips; mushroom spawn.                               |
| 0901.11.10        | Arabica coffee, in beans or seeds, stripped of their skins, not roasted or decaffeinated.                    |
| 0901.11.20        | Robusta coffee, in beans or seeds, stripped of their skins, not roasted or decaffeinated.                    |
| 0901.11.30        | Arabica coffee, in beans or seeds, stripped of their skins (parchment) not roasted or decaffeinated.         |
| 0901.11.40        | Robusta coffee, in beans or seeds, stripped of their skins (parchment) not roasted or decaffeinated.         |
| 0901.11.50        | Arabica coffee in berried, not roasted or decaffeinated.   |
| 0901.11.60        | Robusta coffee in berries, not roasted or decaffeinated.   |
| 0901.11.70        | Triage, not roasted or decaffeinated.  |
| 0901.11.90        | Other coffee, not roasted or decaffeinated.  |
| 0701.10.00        | Potato seed, fresh or chilled.   |
| 1005.10.00        | Maize (corn) seed.   |
| 1209.10.00        | Sugar beet seed of a kind used for sowing.   |
| 1209.21.00        | Lucerne (alfalfa) seed, of a kind used for sowing.   |
| 1209.22.00        | Clover ( <i>Trifolium</i> spp.) seed, of a kind used for sowing.   |
| 1209.23.00        | Fescue seed, of a kind used for sowing.  |
| 1209.24.00        | Kentucky blue grass seed, of a kind used for sowing.   |
| 1209.25.00        | Rye grass seed, of a kind used for sowing.   |
| 1209.26.00        | Timothy grass seed, of a kind used for sowing.   |
| 1209.29.00        | Other seeds of forage plants, other than beet seed, of a kind used for                                       |

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**Tariff No.****Tariff Description**

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|            | sowing.   |
| 1209.30.00 | Seeds of herbaceous plants cultivated principally for their flowers, of a kind used for sowing.   |
| 1209.91.00 | Vegetable seeds, of a kind used for sowing.   |
| 1209.99.00 | Other seeds, fruit and spores, of a kind used for sowing.   |
| 1702.30.00 | Glucose and glucose syrup, bnt containing fructose or containing in the dry state less than 20% by weight of fructose..   |
| 1702.40.10 | Glucose and dextrose including syrup containing in the dry state at least 20% by weight but less than 50% by weight of fructose excluding invert sugar.   |
| 1702.40.20 | Dextrose monohydrate (Medicinal Glucose).   |
| 1702.40.90 | Other glucose and dextrose including syrup containing in the dry state at lease 20% by weight but less than 50% by weight of fructose excluding invert sugar.   |
| 0901.11.40 | Robusta coffee, in beans or seeds, stripped of their skins (parchment) not roasted or decaffeinated.  |
| 1702.50.00 | Chemically pure fructose.   |
| 1702.60.00 | Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar.   |
| 1702.90.00 | Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose.   |
| 1901.10.00 | Preparations for infant use, put up for retail sale.  |
| 2106.90.20 | Food preparations specially prepared for infants.   |
| 2304.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.   |
| 2305.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.  |
| 2306.10.00 | Oil-cake and other residues of cotton seeds whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.        |
| 2306.20.00 | Oil-cake and other residues of linseed whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.             |
| 2306.30.00 | Oil-cake and other residues of sunflower seeds whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.     |
| 2306.40.00 | Oil-cake and other residues of rape or colza seeds whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05. |
| 2306.41.00 | Oil-cake and other residues of low erucic acid rape or colza seeds  |
| 2306.49.00 | Other oil-cake and other residues of rape or colza seeds.   |
| 2306.50.00 | Oil-cake and other residues of coconut or copra whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.    |

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**Tariff No.****Tariff Description**

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| 2306.60.00 | Oil-cake and other residues of palm nuts or kernels whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.          |
| 2306.70.00 | Oil-cake and other solid residues of maize (corn) germ, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05. |
| 2306.90.10 | Oil-cake and other solid residues whether or not ground or in the form of pellets resulting from the extraction of vegetable fats and oils, other than those of heading 23.04 or 23.05.                           |
| 2306.90.90 | Other oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats and oils, other than those of heading 23.04 or 23.05.                   |
| 2309.90.10 | Preparations of a kind used in animal feeding with a basis of molasses.   |
| 2309.90.90 | Other preparations of a kind used in animal feeding.  |
| 2520.20.10 | Plasters specially prepared for use in dentistry.   |
| 2710.19.21 | Kerosene type jet fuel.   |
| 2801.10.00 | Chlorine.   |
| 2825.50.00 | Copper oxides and hydroxides.   |
| 2827.41.10 | Copper oxychlorides.  |
| 2827.41.90 | Other chloride oxides and chloride hydroxides of copper.  |
| 2827.49.00 | Other chloride oxides and chloride hydroxides.  |
| 2828.10.00 | Commercial calcium hypochlorite, and other calcium hypochlorites.   |
| 2936.10.00 | Provitamins, unmixed.   |
| 2936.21.00 | Vitamins A and their derivatives, unmixed.  |
| 2936.22.00 | Vitamin B1 and its derivatives, unmixed.  |
| 2936.23.00 | Vitamin B2 and its derivatives, unmixed.  |
| 2936.24.00 | D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives, unmixed.  |
| 2936.25.00 | Vitamin B6 and its derivatives, unmixed.  |
| 2936.26.00 | Vitamin B12 and its derivatives, unmixed.   |
| 2936.27.00 | Vitamin C and its derivatives, unmixed.   |
| 2936.28.00 | Vitamin E and its derivatives, unmixed.   |
| 2936.29.00 | Other vitamins and their derivatives, unmixed.  |
| 2936.90.00 | Intermixture of provitamins and vitamins, including natural concentrates and their derivatives, whether or not in any solvent.  |
| 2937.11.00 | Somatotropin, its derivatives and structural analogues.   |
| 2937.12.00 | Insulin and its salts.  |
| 2937.19.00 | Other polypeptic hormones.  |
| 2937.21.00 | Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone).  |
| 2937.22.00 | Halogenated derivatives of adrenal cortical hormones.   |
| 2937.23.00 | Oestrogen and progestogens.   |

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*Tariff No.***Tariff Description**

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| 2937.29.00 | Other adrenal cortical hormones and their derivatives.   |
| 2937.31.00 | Epinephrine.   |
| 2937.39.00 | Other catecholamine hormones, their derivatives and structural analogues.  |
| 2937.40.00 | Amino-acids derivatives.   |
| 2937.50.00 | Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues.   |
| 2937.90.00 | Other hormones.  |
| 2941.10.00 | Penicillins and their derivatives with a penicillanic acid structure; salts thereof.   |
| 2941.20.00 | Streptomycins and their derivatives; salts thereof.  |
| 2941.30.00 | Tetracyclines and their derivatives; salts thereof.  |
| 2941.40.00 | Chloramphenicol and its derivatives; salts thereof.  |
| 2941.50.00 | Erythromycin and its derivatives; salts thereof.   |
| 2941.90.00 | Other antibiotics.   |
| 3001.10.00 | Glands and other organs, dried, whether or not powdered.   |
| 3001.20.00 | Extracts of glands or other organs or of their secretions.   |
| 3001.90.10 | Heparin and its salts.   |
| 3001.90.90 | Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.   |
| 3002.10.00 | Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes.  |
| 3002.20.00 | Vaccines for human medicine.   |
| 3002.30.00 | Vaccines for veterinary medicine.  |
| 3002.90.00 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; toxins, cultures of micro-organisms (excluding yeasts) and similar products.  |
| 3003.10.00 | Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, of streptomycins or their derivatives, not put up in measured doses or in forms or packings for retail sale.      |
| 3003.20.00 | Medicaments containing other antibiotics, not put up in measured doses or in forms or packings for retail sale.  |
| 3003.31.00 | Medicaments containing insulin, not put up in measured doses or in forms or packings for retail sale.  |
| 3003.39.00 | Other medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics, not put up in measured doses or in forms or packings for retail sale.                               |
| 3003.40.00 | Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics, not put up in measured doses or in forms or packings for retail sale. |
| 3003.90.10 | Infusion solutions for ingestion other than by mouth, not put up in measured doses or in forms or packings for retail sale.  |

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*Tariff No.***Tariff Description**

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| 3003.90.90 | Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.            |
| 3004.10.00 | Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives, put up in measured doses or in forms or packings for retail sale.   |
| 3004.20.00 | Medicaments containing other antibiotics, put up in measured doses or in forms or packings for retail sale.   |
| 3004.31.00 | Medicaments containing insulin put up in measured doses or in forms or packings for retail sale.  |
| 3004.32.00 | Medicaments containing adrenal cortical hormones, put up in measured doses or in forms or packings for retail sale.   |
| 3004.39.00 | Other medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics, put up in measured doses or in forms or packings for retail sale.  |
| 3004.40.00 | Medicaments containing alkaloids or derivatives thereof but not containing hormones, or other products of heading No. 29.37 or antibiotics, put up in measured doses or in forms or packings for retail sale.   |
| 3004.50.00 | Other medicaments containing vitamins or other products of heading No. 29.36, put up in measured doses or in forms or packings for retail sale.   |
| 3004.90.10 | Infusion solutions for ingestion other than by mouth put up in measured doses or in forms or packings for retail sale.  |
| 3004.90.90 | Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products, for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.   |
| 3005.10.00 | Adhesive dressings and other articles having an adhesive layer impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.  |
| 3005.90.10 | White absorbent cotton wadding, impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.   |
| 3005.90.90 | Other wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. |
| 3006.10.00 | Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure, sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics.   |

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*Tariff No.***Tariff Description**

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| 3006.20.00 | Blood-grouping reagents.  |
| 3006.30.00 | Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient.   |
| 3006.40.00 | Dental cements and other dental fillings; bone reconstruction cements.  |
| 3006.50.00 | First-aid boxes and kits.   |
| 3006.60.00 | Chemical contraceptive preparations based on hormones or spermicides.   |
| 3006.70.00 | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments. |
| 3006.80.00 | Waste Pharmaceuticals   |
| 3101.00.00 | Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.   |
| 3102.10.00 | Urea, whether or not in aqueous solution.   |
| 3102.21.00 | Ammonium sulphate.  |
| 3102.29.00 | Double salts and mixtures of ammonium sulphate and ammonium nitrate.  |
| 3102.30.00 | Ammonium nitrate, whether or not in aqueous solution.   |
| 3102.40.00 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances.  |
| 3102.50.00 | Sodium nitrate.   |
| 3102.60.00 | Double salts and mixtures of calcium nitrate and ammonium nitrate.  |
| 3102.70.00 | Calcium cyanamide.  |
| 3102.80.00 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution.  |
| 3102.90.10 | Calcium nitrate-ammonium nitrate.   |
| 3102.90.90 | Other mineral or chemical fertilizers, nitrogenous including mixtures not specified .   |
| 3103.10.10 | Single superphosphates.   |
| 3103.10.20 | Double superphosphates.   |
| 3103.10.30 | Triple superphosphates.   |
| 3103.20.00 | Basic slag.   |
| 3103.90.00 | Other mineral or chemical fertilizers, phosphatic.  |
| 3104.10.00 | Carnallite, sylvite and other crude natural potassium salts.  |
| 3104.20.00 | Potassium chloride.   |
| 3104.30.00 | Potassium sulphate.   |
| 3104.90.10 | Magnesium potassium sulphate.   |
| 3104.90.90 | Other mineral or chemical fertilisers, potassic.  |
| 3105.10.00 | Fertilizers in tablets or similar forms or in packages of a gross weight not exceeding 10 Kg.   |
| 3105.20.11 | Mineral or chemical fertilisers containing the three fertilising  |

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**Tariff No.****Tariff Description**

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| 3105.20.12 | elements nitrogen, phosphorus and potassium (NPK 25:5:5+5 S).<br>Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 22:21:17). |
| 3105.20.13 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 20:10:10).  |
| 3105.20.14 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 17:17:17).  |
| 3105.20.15 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 15:15:15).  |
| 3105.20.16 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 15:15:6+4 MgO).   |
| 3105.20.17 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 6:18:20+2 MgO).   |
| 3105.20.19 | Other mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium.   |
| 3105.30.00 | Diammonium hydrogenorthophosphate (diammonium phosphate).   |
| 3105.40.10 | Monoammonium phosphate MAP 11:52:0.   |
| 3105.40.90 | Other ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate).  |
| 3105.51.00 | Other mineral or chemical fertilizers containing nitrates and phosphates.   |
| 3105.59.10 | Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorous (NPK 20:20:0).   |
| 3105.59.90 | Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorous.   |
| 3105.60.00 | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium.   |
| 3105.90.00 | Other fertilizers.  |
| 3307.90.10 | Contact lens or artificial eye cleaning disinfecting or soaking solutions.  |
| 3604.90.20 | Rain and anti-hail rockets and boubs; distress and life saving rockets.   |
| 3701.10.00 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles, for x-ray.   |
| 3702.10.00 | Photographic film in rolls sensitized, unexposed of any material other than paper, paperboard or textiles, for x-rays.  |
| 3808.10.20 | Mosquito coils, chips, mats and similar insecticidal products designed for use by burning or heating.   |
| 3808.10.30 | Aerosol insecticides.   |
| 3808.10.90 | Other insecticides, put up in forms or packings for retail sale or preparations or articles.  |
| 3808.20.00 | Fungicides.   |

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*Tariff No.***Tariff Description**

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| 3808.30.10 | Weed killers.   |
| 3808.30.90 | Other herbicides, anti-sprouting products and plant-growth regulators.  |
| 3808.40.00 | Disinfectants, put up in forms or packings for retail sale or preparations or articles.   |
| 3808.90.10 | Nematocides and acaricides  |
| 3808.90.90 | Rodenticides and other similar products, put up in forms or packings for retail sale or as preparations or articles.  |
| 3813.00.00 | Preparations and charges for fire-extinguishers; charged fire extinguishing grenades.   |
| 3821.00.00 | Prepared culture media for development of micro-organisms.  |
| 3822.00.00 | Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No.30.02 or 30.06. |
| 3923.90.20 | Milk containers of 10 litres or more, but not more than 300 litres, of plastics.  |
| 3926.90.40 | Laboratory equipment whether or not graduated or calibrated.  |
| 4014.10.00 | Sheath contraceptives.  |
| 4015.11.00 | Surgical gloves of rubber.  |
| 4820.20.00 | Exercise books.   |
| 4901.91.00 | Dictionaries and encyclopaedias, and serial installments thereof.   |
| 4901.99.00 | Other printed books, brochures, leaflets and similar printed matter.  |
| 4902.10.00 | Newspapers, journals periodicals and whether or not illustrated or containing advertising material, appearing at least four times a week.                                 |
| 4903.00.00 | Children's picture, drawing or colouring books.   |
| 4904.00.00 | Music, printed or in manuscript, whether or not bound or illustrated.   |
| 4905.10.00 | Globes, printed.  |
| 4905.91.00 | Maps and hydrographic or similar charts of all kinds including atlases, wall maps and topographical plans, printed, in book form.   |
| 4905.99.00 | Other maps and hydrographic or similar charts of all kinds including atlases, wall maps, and topographical plans, printed.  |
| 4911.99.10 | Instructional charts and diagrams.  |
| 4911.99.20 | Examination papers, excluding stationery.   |
| 5608.11.00 | Made up fishing nets of manmade textile materials.  |
| 5608.19.30 | Mosquito nets.  |
| 5608.90.10 | Other made up fishing nets.   |
| 7010.10.00 | Ampoules of a kind used for the conveyance or packing of goods.   |
| 7015.10.00 | Glasses for corrective spectacles.  |
| 7017.10.10 | Laboratory glassware of fused quartz or other fused silica.   |
| 7017.10.90 | Laboratory, hygienic or pharmaceutical glassware of fused quartz or other fused silica, hygienic or pharmaceutical glassware.   |
| 7017.20.10 | Laboratory glassware of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C.    |

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*Tariff No.***Tariff Description**

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| 7017.90.10 | Other laboratory glassware, whether or not graduated or calibrated.   |
| 7326.90.10 | Traps and snares for destruction of pests, of iron or steel.  |
| 7326.90.20 | Reels for fire hose, of iron or steel.  |
| 7612.90.10 | Aluminium milk containers of 10 litres or less.   |
| 7612.90.30 | Aluminium milk containers of a capacity exceeding 10 litres.  |
| 8412.39.00 | Other pneumatic power engines and motors.   |
| 8412.80.10 | Wind engines (wind mills).  |
| 8413.20.00 | Hand pumps for liquids, other than those of subheading 8413.11 or 8413.19.  |
| 8419.20.00 | Medical, surgical or laboratory sterilisers.  |
| 8419.31.00 | Dryers, for agricultural products.  |
| 8424.10.00 | Fire extinguishers whether or not charged.  |
| 8424.81.00 | Other appliances for agricultural or horticultural use.   |
| 8432.40.00 | Manure spreaders and fertilizers distributors.  |
| 8432.10.10 | Ploughs designed to be drawn by manual power or by animals, non self-propelled.   |
| 8432.10.90 | Other ploughs.  |
| 8432.21.00 | Disc harrows.   |
| 8432.29.00 | Other harrows, scarifiers, cultivators, weeders and hoes.   |
| 8432.30.00 | Seeders, planters and transplanters.  |
| 8432.40.00 | Manure spreaders and fertilizers distributors.  |
| 8432.80.90 | Other agricultural, horticultural or forestry machinery for soil preparation or cultivation.  |
| 8433.20.00 | Other mowers, including cutter bars for tractor mounting.   |
| 8433.30.00 | Other haymaking machinery.  |
| 8433.40.00 | Straw or fodder balers, including pick-up balers.   |
| 8433.51.00 | Combine harvester-threshers.  |
| 8433.52.00 | Other threshing machinery.  |
| 8433.53.00 | Root or tuber harvesting machines.  |
| 8433.59.00 | Other harvesting machinery.   |
| 8433.60.00 | Machines for cleaning, sorting or grading eggs, fruits or other agricultural produce.   |
| 8433.90.90 | Parts of harvesting or threshing machinery including straw or fodder balers, grass or hay mowers, of machines for cleaning, sorting or grading eggs, fruit or other agricultural produce other than parts of lawn mowers. |
| 8434.10.00 | Milking machines.   |
| 8434.20.00 | Dairy machinery.  |
| 8434.90.00 | Parts of milking machines and dairy machinery.  |
| 8436.10.00 | Machinery for preparing animal feeding stuffs.  |
| 8436.21.00 | Poultry incubators and brooders.  |
| 8436.29.00 | Poultry-keeping machinery.  |
| 8436.80.10 | Other machinery for grinding and milling.   |
| 8436.80.90 | Other agricultural, horticultural, forestry, or bee-keeping machinery,  |

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*Tariff No.***Tariff Description**

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|            | including germination plant fitted with mechanical or other thermal equipment.   |
| 8436.91.00 | Parts of poultry-keeping machinery or poultry incubators and brooders.   |
| 8436.99.10 | Parts for agricultural, horticultural or forestry grinding or milling machines.  |
| 8436.99.90 | Other parts of agricultural, horticultural, forestry or bee-keeping machinery including germination plant fitted with mechanical or other thermal equipment. |
| 8437.10.00 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables.  |
| 8438.30.00 | Machinery for sugar manufacture.   |
| 8444.00.00 | Machines for extruding, drawing, texturing cutting man-made textile materials.   |
| 8445.11.00 | Carding machines for preparing textile fibres.   |
| 8445.12.00 | Combing machines for preparing textile fibres.   |
| 8445.13.00 | Drawing or roving machines for preparing textile fibres.   |
| 8445.19.00 | Other machines for preparing textile fibres.   |
| 8445.20.00 | Textile spinning machines.   |
| 8445.30.00 | Textile doubling or twisting machines.   |
| 8445.40.00 | Textile winding (including weft winding) or reeling machines.  |
| 8445.90.00 | Other machines and machinery for producing textile yarns; and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.    |
| 8446.10.00 | Weaving machines (looms) for weaving fabrics of a width not exceeding 30 cm.   |
| 8446.21.00 | Power looms for weaving fabrics of a width exceeding 30 cm, shuttle type.  |
| 8446.29.00 | Other looms for weaving fabrics of a width exceeding 30 cm. shuttle type.  |
| 8446.30.00 | Weaving machines (looms) for weaving fabrics of a width exceeding 30 cm, shuttleless type.   |
| 8447.11.00 | Circular knitting machines with cylinder diameter not exceeding 165 mm.  |
| 8447.12.00 | Circular knitting machines with cylinder diameter exceeding 165mm.   |
| 8447.20.00 | Flat knitting machines; stitch bonding machines.   |
| 8447.90.00 | Other knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.                      |
| 8448.11.00 | Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith.  |
| 8448.19.00 | Other auxiliary machinery for machines of heading Nos. 84.44, 84.45, 84.46 or 84.47.   |
| 8448.20.00 | Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery.  |

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*Tariff No.***Tariff Description**

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| 8448.31.00 | Card clothing machines.   |
| 8448.32.00 | Parts of machines for preparing textile fibres, other than card clothing.   |
| 8448.33.00 | Spindles, spindle flyers, spinning rings and ring travellers.   |
| 8448.39.00 | Other parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery.   |
| 8448.41.00 | Shuttles for weaving machines (looms) or of their auxiliary machinery.  |
| 8448.42.00 | Reeds for looms, healds and heald frames.   |
| 8448.49.00 | Other parts and accessories of weaving machines (looms) or of their auxiliary machinery.  |
| 8448.51.00 | Sinkers, needles and other articles used in forming stitches.   |
| 8448.59.00 | Other parts and accessories knitting machines, stitch-bonding machines and machines for making gimpedyarn, tulle, lace embroidery, trimmings, braids, net or tufting of heading 84.47 of their auxiliary. |
| 8449.00.00 | Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.  |
| 8524.99.10 | Other recorded media for reproducing sound or other similarly recorded phenomena containing software.   |
| 8541.40.10 | Solar cells and solar modules not equipped with any elements like diodes, batteries or similar equipment.   |
| 8701.10.10 | Unassembled pedestrian controlled tractors.   |
| 8701.10.90 | Assembled pedestrian controlled tractors.   |
| 8701.90.00 | Other tractors (other than tractors of heading No. 87.09).  |
| 8702.10.21 | Vehicles (e.g buses), unassembled, with a seating capacity exceeding 25 passengers, for assembly into complete vehicles by a vehicle manufacturer.  |
| 8702.10.29 | Vehicles (e.g. buses), assembled, with seating capacity of more than 25 passengers (diesel or semi-diesel).   |
| 8702.90.21 | Vehicles (e. g buses) with seating capacity of more than 25 passengers (other than diesel or semi- diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer.                   |
| 8702.90.29 | Assembled buses, with seating capacity of more than 25 passengers (other than diesel or semi-diesel).   |
| 8703.21.90 | Ambulances and hearses of a cylinder capacity not exceeding 1000 cc (other than diesel or semi-diesel).   |
| 8703.22.90 | Ambulances and hearses of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc (other than diesel or semi-diesel).   |
| 8703.23.19 | Ambulances and hearses of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc (other than diesel or semi-diesel).   |
| 8703.23.29 | Ambulances and hearses of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc (other than diesel or semi-diesel).   |