



भारत सरकार
वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नौएडा विशेष आर्थिक क्षेत्र
नौएडा दादरी रोड, फेज-II, नौएडा - 201305
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वेबसाइट: www.nsez.gov.in

दिनांक: 22/02/2022

सेवा में,

1. मुख्य कार्यपालक अधिकारी, न्यू ओखला औद्योगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नौएडा।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली।
3. प्रधान आयुक्त, आयुक्त, आयुक्त भवन, प्लाट सं.- ए-2डी, सेक्टर 24, नौएडा।
4. आयुक्त, सीमा शुल्क, नौएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुद्ध नगर, उत्तर प्रदेश - 201306.
5. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली -110001
6. उप सचिव (आई एफ-1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
7. महाप्रबंधक, जिला उद्योग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नौएडा।

विषय: दिनांक 15/02/2022 को पूर्वाह्न 11:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की यूनिट अनुमोदन समिति की बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

मुझे उपरोक्त विषय का सन्दर्भ लेने और श्री ए. बिपिन मेनन, विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 15/02/2022 को पूर्वाह्न 11:00 बजे विडियो कॉन्फ्रेंसिंग द्वारा आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त अग्रेषित करने का निर्देश हुआ है।

भवदीय,

(नितीन गुप्ता)

संलग्नक: उपरोक्त

(नितीन गुप्ता)

उप विकास आयुक्त

प्रतिलिपि:

1. विशेष कार्याधिकारी - विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र - - सूचनार्थ।
2. निर्दिष्ट अधिकारी, नौएडा विशेष आर्थिक क्षेत्र - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
3. सचिव, नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
4. उप विकास आयुक्त (एडमिन) - सूचनार्थ एवं कार्यवृत्त के हिंदी अनुवाद के लिए।
5. कार्यपालक अभियंता, उत्तर प्रदेश पावर कारपोरेशन लिमिटेड, इ.यु.डी.डी.-II, सेक्टर - 18, नौएडा।
6. उप आयुक्त, व्यापार कर, खण्ड-14, सेक्टर -18, नौएडा।
7. क्षेत्रीय अधिकारी, उत्तर प्रदेश प्रदूषण नियंत्रण बोर्ड, इ-12/1, सेक्टर -1, नौएडा।

: सूचनार्थ

(नितीन गुप्ता)

उप विकास आयुक्त

नौएडा विशेष आर्थिक क्षेत्र

(दिनांक 15/02/2022 को आयोजित अनुमोदन समिति की बैठक का कार्यवृत्त)

Minutes of meeting of the Approval Committee of Noida SEZ held under the Chairmanship of Shri A. Bipin Menon, Development Commissioner (DC), Noida SEZ at 11:00 AM on 15/02/2022 through video conferencing.

A. The following members of the Approval Committee were present through video conferencing during the meeting:-

1. Shri Nitin Gupta, Dy. Development Commissioner, NSEZ (Nominee of Deptt. of Commerce in terms of letter dated 23/09/2008).
2. Shri Ashok Kumar, Superintendent, Customs, Noida Commissionerate.
3. Smt. Pompei Das, Asstt. Commissioner, DIC, Noida (Rep. of Principal Secretary, Industry, Govt. of UP.).
4. Shri Chaman Lal, FTDO, O/o Addl. DGFT, CLA, New Delhi
5. Shri Amit Kumar Verma, Income Tax Officer, Income Tax Deptt., Noida.
6. Smt. Minakshi Narang, Manager, New Okhla Industrial Development Authority, Noida

B. Besides, during the meeting S/Shri (i) Amit Gupta, Specified Officer, NSEZ, (ii) Pramod Kumar, Asstt. Development Commissioner, NSEZ, and (iii) Arun Singh Parihar, Stenographer, Project Section, NSEZ were also present to assist the Approval Committee. It was informed that the stipulated quorum for holding the meeting is available and meeting can proceed.

C. At the outset, the Chairman welcomed the participants. After brief introduction, items included in the agenda were taken up for deliberation one by one. After detailed deliberations amongst the members of the Approval Committee as well as interaction with the applicants / representatives of the units, the following decisions were unanimously taken:-

D. Item wise decisions on proposals included in agenda:

(1) Ratification of Minutes of last meeting of the Approval Committee held on 11/01/2022.



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It was informed that no reference against the decisions of the Approval Committee held on 11/01/2022 has been received. The Approval Committee took note of the same and accordingly, Minutes of the meeting held on 11/01/2022 were unanimously ratified by the Approval Committee.

(2) GSR Industries – Review of LOA in view of Order-in-Original issued by Noida Custom Commissionerate.

2.1 It was informed that the matter was discussed in the last meeting held on 11/01/2022. However, as none of the partners of the firm appeared for the meeting, the Committee deferred the proposal with the directions to the unit to ensure the presence of partners of the firm in next meeting.

2.2 No one from the unit appeared for the meeting. It was informed that unit vide its email dated 15/02/2022 has informed that the partner of the firm is travelling and requested to defer the proposal.

2.3 The Approval Committee expressed its displeasure on the non appearance of Partner of the unit before the Committee despite clear directions to it. The Committee also took a serious view on the incident of clandestine removal of dutiable goods by the permanent employee of the unit. The Approval Committee, after due deliberations, decided to issue an SCN to the unit as to why penal action under the provisions of the Foreign Trade (Development & Regulation) Act, 1992 should not be taken against the unit for violation of provisions of SEZ Act and rules made thereunder by/through the permanent employee of the unit.

2.4 The Approval Committee after due deliberations, empowered the Development Commissioner to issue the SCN and also adjudicate the same upon receipt of written reply/grant of personal hearing.

(3) Air IT – Review of LOA and monitoring of performance.

3.1 Shri Varun Kumar, Proprietor appeared before the Approval Committee and informed that they had generated only one invoice for export in 2018 and informed this office about commencement of activities. However, they could not implement the project after that. He further stated that afterwards due to COVID-19 pandemic



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their business was completely halted and they did not get any funds. In spite of his best efforts to revive the business by product partnership they could not get success in the same. Due to the above reasons, they now want to exit from SEZ scheme.

3.2 The Approval Committee discussed the agenda in detail and after due deliberations, took note of submission of Shri Varun Kumar, proprietor and directed him to apply for exit from SEZ scheme and clear entire lease rent outstanding against the unit.

(4) Embarc Information Technology Pvt. Ltd. - Inclusion of additional authorized operations in LOA.

4.1 Shri Shailendra Bansal, director appeared before the Approval Committee and explained the proposal.

4.2 The Approval Committee, discussed the agenda in detail and after due deliberations, approved the proposal of unit for inclusion of "Trading of Weight Monitoring Sensor (90318000) and 12V DC Power Adapter (85044090)" in its authorized operations subject to condition that no DTA Sale of trading goods shall be allowed. The Approval Committee also directed the unit to submit APR for the period 2020-21 immediately.

(5) Sahasra Electronic Solutions - Inclusion of additional authorized operations in LOA.

5.1 Shri Amrit Manwani, proprietor, appeared before the Approval Committee and explained his proposal. He informed that they want to add design activities so that they provide solutions as single house for manufacturing as well as design services. He further informed that they are in process to change the constitution of firm from proprietorship to Pvt. Ltd. and requested to approve the same.

5.2 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal of unit for inclusion of "Design Services of IC Chip/ Package (Component)/ Substrate/PCB Design" subject to condition that unit shall file softex forms as per RBI guidelines on the subject and comply with the definition of services as given in Section 2(z) of SEZ Act, 2005. The Approval



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Committee also directed the unit to inform CPC Code of proposed service activities. With respect to proposal for change of constitution, unit was advised to first get approval from appropriate authorities and then inform to this office along with relevant supporting documents for necessary action in terms of Instruction No. 109 dated 18/10/2021.

(6) Apodictic Research LLP – Renewal of LOA and Monitoring of performance.

6.1 Shri Chinmay Regal, partner along with Shri Deepak Khanna, GM appeared before the Approval Committee and explained their proposal.

6.2 The Approval Committee discussed the agenda in detail and after due deliberations, decided to renew the LOA of the unit for remaining period of 3rd block of five years i.e. upto 24/03/2026. The Committee after deliberation on the business model noted that all consumables which would be taken out of the SEZ would be subject to the provisions of DTA sales with payment of full duty. The Approval Committee also monitored the performance of unit during previous block of five years (i.e. 25/03/2016-24/03/2021) and noted achievement of positive NFE Earnings by the unit.

(7) Optic Electronic India Pvt. Ltd. – Renewal of LOA, inclusion of additional authorized operations, review of production capacity and monitoring of performance.

7.1 Shri Chetan Seth, director along with Shri Dilshad Ansari, GM & authorized representative of the unit appeared for the meeting and explained the proposal. The Approval Committee observed that unit has not submitted copies of requisite permissions from DPIIT/ Ministry of Defence/MHA etc. in respect of following items allowed to the unit as directed by it in the last meeting held on 11/01/2022:

"Design, development and manufacture of:

- i) Opto electronic equipment such as passive day/night vision devices, thermal imaging devices, holographic/reflex sight, spotter scope, telescopic sight, prismatic/periscopic devices and binocular/ monocular devices;
- ii) Laser systems such as laser range finder, laser sights, laser warning system;



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- iii) Self-Protection system;
- iv) Electro optic surveillance and security systems such as camera, search light, spotter scope;
- v) Fire control system such as Tank operated thermal imaging fire control system, tactical light, various sensors and control units;
- vi) Communication systems;
- vii) Accessories used for above mentioned items such as mounting adaptors, carrying case, protection cover, maintenance kits, power supply units etc."

7.2 The Approval Committee further observed that the LOA was issued to unit after approval from Board of Approval. Besides, further renewal/amendment in LOA were also issued subsequent to approval of DOC/BOA/DC. It was also observed that the unit has furnished Industrial License from Ministry of Home Affairs for inclusion of the following items in its LoA:

- (a) Carbine 9x19mm (93012000)(8500 Nos/ annum); and
- (b) Sniper Rifle [(i) 7.62x51 mm (93012000)(748 Nos/ annum); (ii) 8.60x70mm (93012000)(752 Nos/ annum)].

7.3 The Committee also observed that the unit has Industrial License from DPIIT for the following items, which were included in the LoA with the approval of Approval Committee, after clarification from DoC:

"Design, Development and Manufacturing of (i) Multi Grenade Launcher 40MM and Associated Accessories; (ii) Under Barrel Grenade Launcher (UBGL); and (iii) Sighting System for MGL and UBGL"

7.4 After due deliberation the Approval Committee, based on the Industrial Licence, decided to renew the LoA for three months beyond 31.01.2022 for the items indicated in para 7.3 above and directed to examine the matter related to License under Arms Act, 1959 for the items already included earlier as indicated in para 7.1 above. The Committee further directed to examine the matter related to inclusion of Carbine 9x19mm (93012000)(8500 Nos/ annum); and Sniper Rifle [(i) 7.62x51 mm (93012000)(748 Nos/ annum); (ii) 8.60x70mm (93012000)(752 Nos/ annum)] on file keeping in view the powers vested



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with Ministry of Home Affairs and DPIIT under Arms Act 1959 and place the matter before it with full facts again.

(8) Pertech Exports – Inclusion of additional authorized operations and One time permission for DTA Sale of trading goods.

8.1 Ms. Nidhi Khullar, Shri Vishal Khullar, director along with Shri PV Khullar appeared before the Approval Committee and explained their proposal. Shri Vishal Khullar informed that they have orders from DTA customers for these additional trading goods. He also requested to grant them one time permission for DTA sale of Headphones.

8.2 The Approval Committee observed that unit has not been paying lease rent and currently lease rent amounting to Rs. 16,47,184/- is outstanding against the unit as on 31/03/2022. The Approval Committee further observed that ITC(HS) Code mentioned against Headphones i.e. 85176960 is incorrect as the product is classified under HS Code 85183000. It was informed that as per Custom's observation, there is some error in valuation of the product i.e. Headphone on unit's end.

8.3 The Approval Committee discussed the agenda in detail and after due deliberations, did not agree with the request of unit for inclusion of additional trading goods for DTA sale. The Committee directed the unit to deposit 50% of outstanding lease rent immediately and remaining by 31/03/2022. The Approval Committee further decided to grant One Time permission to unit for sale of "Headphones (HS Code 85183000)" on the basis of revised calculation based on the revised valuation of product by Customs.

(9) Alkomex Pharma Pvt. Ltd. – Extension of validity of LOA, review of authorized operations and monitoring of compliance with terms and conditions of LOA/BLUT by the unit.

9.1 Shri Rashmi Jain, GM of the unit appeared before the Approval Committee. She informed that they are not into manufacturing the products and only are allowed to carry out checking, testing and repacking of Pharma products before exports. They have now ordered for capital goods required for packaging and hope to commence



the business activities by the end of April 2022.

9.2 The Approval Committee discussed the agenda in detail and after due deliberations, decided to extend the validity of LOA for six months i.e. upto 27/06/2022 and directed the unit to commence their export activities within the extended period strictly in compliance with the authorised activities allowed to it and terms and conditions of LOA and BLUT.

(10) QA Infotech Software Services Pvt. Ltd. for exit and Transfer of its assets & liabilities including building at Plot No. 190, NSEZ to M/s. Gventure Technology Pvt. Ltd.

10.1 The Approval Committee discussed the agenda in detail and after due deliberations, decided to approve in-principle the proposal of M/s. QA Infotech Software Services Pvt. Ltd. for exit from SEZ scheme and transfer of its assets & liabilities at Plot No. 190, NSEZ to M/s. Gventure Technology Pvt. Ltd. in terms of Rule 74A of SEZ Rules, 2006 subject to (i) fulfillment of exit formalities by M/s. QA Infotech Software Services Pvt. Ltd.; (ii) payment of applicable transfer charges.

(11) PC Jeweller Limited (Unit-II) - Monitoring of performance.

11.1 The Approval Committee monitored the performance of unit for the period 2016-17 to 2020-21 and after due deliberations, took note of achievement of positive NFE Earnings as well as achievement of prescribed value addition by the unit.

(12) R.A. International - Inclusion of additional authorized operations in LOA and monitoring of performance.

12.1 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal of unit for inclusion of 'Manufacturing of Plain Silver Jewellery (71131110)(250 Kgs/annum)' in the authorized operations. The Approval Committee also monitored the performance of unit and took note of achievement of positive NFE Earnings as well as achievement of prescribed value addition by the unit during the block period 18.06.2015 to 17.06.2020.

(13) B.S. Fashion - Taking DCP on records and extension in LOA validity



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13.1 Shri Bheem Singh, proprietor and Shri Ashish Pradhan, authorized representatives of M/s. eShakti.com Pvt. Ltd. appeared before the Approval Committee and explained their proposal.

13.2 The Approval Committee discussed the agenda in detail and after due deliberations, decided to take note of the Date of Commencement of Production (DCP) as 12/06/2020 (date of first job-work invoice in foreign exchange). The Approval Committee also directed the unit to ensure that all invoices/transactions should be filed online through SEZonline system.

(14) AC Impex - Renewal of LOA.

14.1 No-one from the unit appeared for the meeting. It was informed that the vide his email dated 14/02/2022 has requested to defer the proposal.

14.2. The Approval Committee took note of the same and deferred the matter for its next meeting.

(15) Sahasra Electronics Pvt. Ltd. - Change in directors.

15.1 Shri Amrit Manwani, director appeared before the Approval Committee and explained the proposal. He informed that there is no change in shareholding pattern due to change in director. He also requested to condone the delay in intimation of change in directors which happened due to some oversight by their staff.

15.2 The Approval Committee discussed the agenda in detail and after due deliberations, took note of change in director of the company in terms of Instruction No. 109 dated 18/10/2021.

(16) eShakti.com Pvt. Ltd. - Inclusion of additional authorized operations in LOA.

16.1 Shri Ashish Pradhan, authorized representative of the unit appeared before the Approval Committee and explained their proposal.

16.2 The Approval Committee discussed the agenda in detail and after due deliberations, approved proposal of the unit for inclusion of "Trading of (i) Cotton Knitted Fabric (600410), (ii) Cotton Woven Fabric (520832), (iii) Other Knitted Fabric (600330), (iv) Other Woven Fabric (531100), (v) Polyester Knitted Fabric (600590), (vi)



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Polyester Woven Fabric (540752)" in the authorized operations.

(17) Attar Mohd. Saeed Dawood & Bros - Requirement of guidance under Rule 27 (2) of SEZ Rules 2006 regarding services utilised by the unit is part of authorised operations or not.

17.1 Shri Akshay Mathur, authorized representative of unit appeared before the Approval Committee and explained their proposal.

17.2 It was informed that DOC vide its letter dated 07/01/2022 has informed that the matter was taken up with the DGEP and it has been observed that there is no restriction in CGST Act, 2017 and rules made thereunder which provides for a service to be consumed within the registered premises of the taxpayer for it be treated as an input service.

17.3 The Approval Committee discussed the agenda in detail and after due deliberations, took note of clarification received from Deptt. of Commerce. The Approval Committee directed the unit to submit copies of report & email communication with service providers for availing said services and further directed to examine the matter on file on receipt of report from unit.

(18) DIN Engineering Services LLP - (i) Inclusion of additional authorized operations in the LOA and (ii) matter regarding waiver of softex filing.

18.1 Shri Anuj Gupta, partner appeared before the Approval Committee and explained his proposal.

18.2 The Approval Committee discussed the agenda in detail and after due deliberations, approved proposal of unit for inclusion of "(i) Business Services (CPC 87909), (ii) Programming Services (CPC 84240), (iii) System maintenance services (CPC 84250), (iv) General Management Consulting Service (CPC 86501)" in the authorized operations subject to condition that unit shall file softex forms as per RBI guidelines on the subject and comply with the definition of services as given in Section 2(z) of SEZ Act, 2005.

18.3 With respect to issue related to filing of Softex, the Approval Committee



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directed the unit to submit a detailed write up on the issue along with the details of activities being carried out by them. The Approval Committee further directed that on receipt of write-up from unit, a reference may be made to RBI for clarification. The Approval Committee also directed the unit to keep on filing Softex forms for all service activities until the clarification is received from RBI.

(19) Sriram Compounds – Exit and transfer of assets & liabilities including building at Plot No. 75, NSEZ under Rule 74A of SEZ Rules, 2006 and Monitoring of performance.

19.1 The Approval Committee discussed the agenda in detail and after due deliberations, monitored the performance and noted achievement of positive NFE Earnings by M/s Sriram Compounds. The Committee further decided to grant final approval to M/s. Sriram Compounds for exit from SEZ scheme and transfer of its assets & liabilities including building at Plot No. 75, NSEZ to M/s. Knitpro International (Unit-I) in terms of Rule 74A of SEZ Rules, 2006 with the directions to project section to ensure submission of NOC reg. Form I and Labour by the exiting unit before issue of final exit order.

(20) Lakshman Overseas – Reconsideration of request for revalidation of warehousing activities along with incursion of additional warehousing goods.

20.1 Shri Vipul Aggarwal, proprietor along with Shri Vikas Aggarwal & Shri Ashwani Aggarwal appeared before the Approval Committee and explained their proposal.

20.2 The Approval Committee, discussed the agenda in detail and after due deliberations, approved proposal of unit for inclusion of warehousing activities of goods as per list attached as **Annexure** of minutes till 28.02.2023 subject to following conditions:

- (i) The activities of the warehousing would be only in accordance with scope and extent of Rule 18(5) of SEZ Rules, 2006 and Instruction No. 49 and other relevant Instructions/Guidelines on the subject issued by Deptt. of Commerce from time to time. This would include all transactions by a unit being only in



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convertible foreign currency.

(ii) No prohibited or restricted items shall be allowed.

(iii) 100% examination of warehousing goods shall be carried out.

(iv) Unit shall maintain separate entry/exit for its manufacturing and warehousing activities to the satisfaction of NSEZ Customs.

(v) At the end of every quarter, Unit shall submit records of warehousing goods including details of clients whose goods are warehoused in the unit's premises, to Specified Officer, Customs.

20.3 The Approval Committee also directed the unit to submit ITC(HS) Codes of all manufacturing products allowed under LOA and clear outstanding lease rent at the earliest.

Meeting ended with a vote of thanks to the Chair.



(Nitin Gupta)
Dy. Development Commissioner



(A. Bipin Menon)
Development Commissioner

Annexure to Minutes of Meeting of Approval Committee NSEZ held on 15/02/2022

Lakshman Overseas - List of approved warehousing goods for authorized operations:-

S.No.	Tariff Head	Description of Goods
1.	2520	Gypsum; Anhydrite; Plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerates or retarders
2.	2521	Limestone flux; Limestone and other calcareous stones, of a kind used for the manufacture of lime or cement
3.	2522	Quicklime, Slaked Lime And Hydraulic Lime, Other Than Calcium Oxide And Hydroxide Of Heading 2825
4.	2523	Portland cement, aluminous cement ("cement fondu"), slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
5.	2524	Asbestos
6.	2525	Mica, including splittings; mica waste
7.	2706	Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars
8.	2712	Petroleum jelly, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
9.	2714	Bitumen and asphalt, natural bituminous or oil shale and tar sands; asphaltities and asphaltic rocks
10.	2715	Bituminous Mixtures Based On Natural Asphalt, On Natural Bitumen, On Petroleum Bitumen, On Mineral Tar Or On Mineral Tar Pitch(For Example, Bituminous Mastics, Cut Backs)
11.	2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium Sodium hydroxide (caustic soda)
12.	3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205, inorganic products of a kind used as luminophores, whether or not chemically defined
13.	3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes
14.	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter
15.	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers dispersed or dissolved in an aqueous medium

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16.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
17.	3303	Perfumes and toilet waters
18.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, fur skins or other materials, but not excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.
19.	3404	Artificial waxes and prepared waxes
20.	3405	Polishes and creams, for footwear, furniture, Floors, coachwork, glass or metal, scouring Pastes and powders and similar preparations (whether or not in the form of paper, wadding, Felt, nonwovens, cellular plastics or cellular Rubber, impregnated, coated or covered with Such preparations), excluding waxes of Heading 3404
21.	3406	Candles, tapers and the like
22.	3407	Modelling pastes, including those put up for children's amusement; preparations known as "Dental wax" or as "Dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)
23.	3501	Casein, Caseinates And Other Casein Derivatives; Casein Glues
24.	3502	Albumins (Including Concentrates Of Two Or More Whey Proteins, Containing By Weight More Than 80% Whey Proteins, Calculated On The Dry Matter), Albuminates And Other Albumin Derivatives
25.	3503	Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface-worked coloured] and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of Heading 3501
26.	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere Specified or included; hide powder, whether or not chromed
27.	3505	Dextrins And Other Modified Starches (For Example, Pregelatinised Or Esterified Starches); Glues Based On Starches, Or On Dextrins Or Other Modified Starches
28.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.
29.	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textile; instant print-film in the flat, sensitised, unexposed, whether or not in packs
30.	3702	Photographic film in rolls, sensitised, unexposed, of any textiles instant print film in rolls, sensitised, unexposed
31.	3703	Photographic paper, paper board and textiles, sensitised unexposed.
32.	3704	Photographic plates, film, paper, paper board and textiles, exposed but not developed
33.	3705	Photographic plates and film, exposed and developed, other than

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		cinematographic film
34.	3901	Polymers of ethylene, in primary forms
35.	3902	Polymers of propylene or of other olefins, in primary forms
36.	3903	Polymers of styrene, in primary forms
37.	3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms
38.	3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms
39.	3906	Acrylic polymers in primary forms; Polymethyl methacrylate
40.	3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylestere and other polyesters, in primary forms
41.	3908	Polyamides in primary forms
42.	3909	Amino-resins Phenolic Resins and polyurethanes, in primary forms
43.	3910	SILICONES IN PRIMARY FORMS
44.	3911	Petroleum Resins, Coumarone-Indene Resins, Polyterpenes, Polysulphides, Polysulphones And Other Products Specified In Note 3 To This Chapter, Not Elsewhere Specified Or Included, In Primary Forms
45.	3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms
46.	3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms
47.	3914	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms
48.	3916	Monofilament Of Which Any Cross-Sectional Dimension Exceeds 1mm, Rods, Sticks And Profile Shapes, Whether Or Not Surface-Worked But Not Otherwise Worked, Of Plastics
49.	3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics Artificial guts (sausage casings) of hardened protein or of cellulosic materials
50.	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter
51.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
52.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not-reinforced, laminated, supported or similarly combined with other materials
53.	3921	Other plates, sheets film, foll and strip, of plastics
54.	3922	Baths, Shower Baths, Sinks, Wash-Basins, Bidets, Lavatory Pans, Seats And Covers, Flushing Cisterns And Similar Sanitaryware Of Plastics
55.	3923	Articles for the conveyance or packing of goods of plastics; stoppers, lids, caps and other closures, of plastics
56.	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics
57.	3925	Builders' ware of plastics, not elsewhere specified or included
58.	3926	Other articles of plastics and articles of other materials of headings 3901 to 3914

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59.	5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale
60.	5005	Yarn spun from silk waste, not put up for retail sale
61.	5006	Silk yarn and yarn spun from silk waste, put up for retail sale; Silk-worm gut
62.	5007	Woven fabrics of silk or of silk waste
63.	5101	Wool, not carded or combed: Greasy, including fleece-washed wool:
64.	5111	Woven fabrics of carded wool or of carded fine animal hair
65.	5112	Woven fabrics of combed wool or of combed fine animal hair Containing 85% or more by weight of wool or of fine animal hair
66.	5113	Woven fabrics of coarse animal hair or of horse hair
67.	5201	Cotton, not carded or combed
68.	5202	Cotton waste (including yarn waste and garneted stock)
69.	5203	Cotton, carded or combed
70.	5204	Cotton sewing thread, whether or not put up for retail sale
71.	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale
72.	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale
73.	5207	Cotton yarn (other than sewing thread) put up for retail sale
74.	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ²
75.	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ²
76.	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ²
77.	5212	Other woven fabrics of cotton Weighing not more than 200 g/m ²
78.	5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)
79.	5302	True Hemp (Cannabis Sativa L), Raw Or Processed But Not Spun; Tow And Waste Of True Hemp (Including Yarn Waste And Garnetted Stock)
80.	5303	Jute And Other Textile Bast Fibres (Excluding Flax, True Hemp And Ramie), Raw Or Processed But Not Spun; Tow And Waste Of These Fibres (Including Yarn Waste And Garnetted Stock)
81.	5305	Coconut, Abaca (Manila Hemp Or Musa Textiles Nee), Ramie And Other Vegetable Textile Fibres, Not Elsewhere Specified Or Included, Raw Or Processed But Not Spun; Tow, Noils And Waste Of These Fibers (Including Yarn Waste And Garnetted Stock)
82.	5306	Flax yarn
83.	5307	Yarn of jute or of other textile bast fibres of heading 5303
84.	5308	Yarn of other vegetable textile fibres; paper yarn
85.	5309	Woven fabrics of flax Containing 85% or more by weight of flax:
86.	5310	Woven fabrics of jute or of other textile base fibres of heading 5303
87.	5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn
88.	5401	Sewing thread of man-made filaments, whether or not put up for retail sale
89.	5402	Synthetic filament yarn (other than sewing thread), not put up for retail

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		sale, including synthetic monofilament of less than 67 decitex
90.	5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 Decitex
91.	5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial ⁹ straw) of synthetic textile materials of an apparent width not exceeding 5mm
92.	5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm strp and the like (for example, artificial straw) of artificial textile materials of an apparent width Not exceeding 5mm.
93.	5406	Man-made filament yarn (other than sewing thread), put up for retail sale
94.	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404
95.	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405
96.	5501	Synthetic filament tow
97.	5502	Artificial filament tow
98.	5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning
99.	5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning
100.	5506	Synthetic staple fibres, carded combed or otherwise processed for spinning
101.	5507	Artificial staple fibres, carded, combed or otherwise processed for spinning
102.	5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale
103.	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale Containing 85% or more by weight of staple fibres of nylon or other polyamides:
104.	5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale Containing 85% or more by weight of artificial staple fibres:
105.	5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale
106.	5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres
107.	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2 Unbleached or bleached:
108.	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2 Unbleached or bleached:
109.	5515	Other woven fabrics of synthetic staple fibres Of polyester staple fibres
110.	5516	Woven fabrics of artificial staple fibres Containing 85% or more by weight of artificial staple fibres:
111.	5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps
112.	5602	Felt, whether or not impregnated, coated, covered or laminated

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113.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated Of man-made filaments:
114.	5604	Rubber thread & cord, textile covered; textile yarn, and strip and the like of heading 54 04 or 54 05 impregnated, coated, covered or sheathed with rubber or plastics,
115.	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip of powder or covered with metal
116.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn), chenille yarn (including flock chenille yarn); loop wale-yarn
117.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not Impregnated, coated, covered or sheathed with rubber or plastics
118.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials of man-made textile materials:
119.	5609	Articles of yarn, strip or the like of heading 5404 or 54 05, twine, cordage, rope or cables, not elsewhere specified or included
120.	5701	Carpets and other textile floor coverings, knotted, whether or not made up
121.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "kelem", "karamanie" and similar hand-woven rugs
122.	5703	Carpets and other textile floor coverings, tufted, whether or not made up
123.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
124.	5705	Other carpets and other textile floor coverings, whether or not made up
125.	5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806)
126.	5802	Terry towelling and similar woven terry fabrics, other than arrow fabrics of heading 5806 tufted textile fabrics, other than products of heading 5703
127.	5803	Gauze, other than narrow fabrics of heading 5806
128.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006
129.	5805	Hand-woven tapestries of the type gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
130.	5806	Narrow woven fabrics other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
131.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
132.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles
133.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for

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		similar purposes, not elsewhere specified or included
134.	5810	Embroidery in the piece, in strips or in motifs
135.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810
136.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
137.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
138.	5903	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading 5902
139.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
140.	5905	Textile wall coverings
141.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
142.	5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
143.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
144.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material
145.	5911	Textile products and articles, for technical uses, specified in note 8 to this chapter
146.	6001	Pile fabrics, including —long pile fabrics and terry fabrics, knitted or crocheted
147.	6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001
148.	6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002
149.	6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001
150.	6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004
151.	6006	Other knitted or crocheted fabrics
152.	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
153.	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
154.	7007	Safety glass, consisting of toughened (tempered) or laminated glass
155.	7008	Multiple-walled insulating units of glass
156.	7009	Glass mirrors, whether or not framed, including rear-view mirrors

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157.	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass
158.	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tubes or the like
159.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)
160.	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked
161.	7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like; not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses
162.	7020	Other articles of glass
163.	7206	Iron and non-alloy steel 7206 iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)
164.	7207	Semi-finished products of iron or non-alloy steel
165.	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot rolled, not clad, plated or coated
166.	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold rolled (cold-reduced), not clad, plated or coated
167.	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated
168.	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated
169.	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated
170.	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel
171.	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hotrolled, hot-drawn or hot-extruded, but including those twisted after rolling
172.	7215	Other bars and rods of iron or non-alloy steel
173.	7216	Angles, shapes and sections of iron or non-alloy steel
174.	7217	Wire of iron or non-alloy steel
175.	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel
176.	7219	Flat-rolled products of stainless steel, of a width of 600 mm or more
177.	7220	Flat-rolled products of stainless steel, of a width of less than 600 mm
178.	7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel
179.	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel- Bars and rods, not further worked than hot-rolled, Hot-drawn or extruded :
180.	7223	Wire of stainless steel
181.	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel
182.	7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more
183.	7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm

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184.	7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel
185.	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel
186.	7229	Wire of other alloy steel
187.	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel
188.	7303	Tubes, pipes and hollow profiles, of cast iron
189.	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
190.	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel
191.	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
192.	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
193.	7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel
194.	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment
195.	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
196.	7311	Containers for compressed or liquefied gas, of iron or steel
197.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
198.	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
199.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
200.	7315	Chain and parts thereof, of iron or steel
201.	7316	Anchors, grapnels and parts thereof, of iron or steel
202.	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
203.	7318	Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel
204.	7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety

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		pins and other pins, of iron or steel, not elsewhere specified or included
205.	7320	Springs and leaves for springs, of iron or steel
206.	7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel
207.	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor driven fan or blower, and parts thereof, of iron or steel
208.	7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
209.	7324	Sanitary ware and parts thereof, of iron or steel
210.	7325	Other cast articles of iron or steel
211.	7326	Other articles of iron or steel
212.	7401	Copper mattes; cement copper (precipitated copper)
213.	7402	Unrefined copper; copper anodes for electrolytic refining
214.	7403	Refined copper and copper alloys, unwrought
215.	7405	Master alloys of copper
216.	7407	Copper bars, rods and profiles
217.	7408	Copper wire
218.	7409	Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm
219.	7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.12.5 mm
220.	7411	Copper tubes and pipes
221.	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
222.	7413	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated
223.	7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper
224.	7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper
225.	7419	Other articles of copper
226.	7601	Unwrought aluminium
227.	7604	Aluminium bars, rods and profiles
228.	7605	Aluminium wire
229.	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm
230.	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm
231.	7608	Aluminium tubes and pipes
232.	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)



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233.	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
234.	7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
235.	7613	Aluminium containers for compressed or liquefied gas
236.	7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium
237.	7616	Other articles of aluminium
238.	7801	Unwrought lead
239.	7804	Lead plates, sheets, strip and foil; (excluding lead powders and flakes)
240.	7806	Other articles of lead
241.	7901	Unwrought zinc
242.	7904	Zinc bars, rods, profiles and wire
243.	7905	Zinc plates, sheets, strip and foil
244.	7907	Other articles of zinc
245.	8001	Unwrought tin
246.	8003	Tin bars, rods, profiles and wire
247.	8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture horticulture or forestry.
248.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
249.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe cutters, bolt croppers, perforating punches and similar hand tools
250.	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
251.	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices; clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand-or pedal-operated, grinding wheels with frameworks
252.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
253.	8207	Interchangeable tools f or hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies f or drawing or extruding metal, and rock drilling or earth boring tools
254.	8208	Knives and cutting blades, for machines or for mechanical appliances
255.	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets

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256.	8210	Hand-operated mechanical appliances, weighing 10 kg. Or less, used in the preparation, conditioning or serving of food or drink
257.	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor
258.	8212	Razors and razor blades (including razor blade blanks in strips)
259.	8213	Scissors, tailors' shears and similar shears, and blades therefor
260.	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)
261.	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware

