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LIST OF SECTION AND CHAPTER TITLES OF THE FIRST SCHEDULE

SECTION 1

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.

1. Live animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
5. Products of animal origin, not elsewhere specified or included.

SECTION II VEGETABLE PRODUCTS

Section Notes.

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of citrus fruit or melons.
9. Coffee, tea, mate and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants, straw and fodder.
13. Lac; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES.

Section Notes.

15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Section Notes.

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour, starch or milk; pastrycooks' products.
20. Preparations of vegetables, fruit, nuts or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.

SECTION V

MINERAL PRODUCTS

Section Notes.

25. Salt; sulphur, earths and stone; plastering materials, lime and cement.
26. Ores, slag and ash.
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES.

Section Notes.

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
29. Organic chemicals.

- 30. Pharmaceutical products.
- 31. Fertilizers.
- 32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter, paints and varnishes; putty and other mastics; inks.
- 33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
- 34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
- 35. Albuminoidal substances; modified starches; glues; enzymes.
- 36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
- 37. Photographic or cinematographic goods.
- 38. Miscellaneous chemical products.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes.

- 39. Plastics and articles thereof.
- 40. Rubber and articles thereof.

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUTS(OTHER THAN SILK WORM GUT)

Section Notes.

- 41. Raw hides and skins(other than furskins) and leather.
- 42. Articles of leather; saddlery and harness; travel goods, handbags and similar container; articles of animal gut(other than silk-worm gut).
- 43. Furskins and artificial fur; manufactures thereof.

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;

BASKETWARE AND WICKERWORK.

Section Notes.

- 44. Wood and articles of wood; wood charcoal.
- 45. Cork and articles of cork.
- 46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF.

Section Notes.

- 47. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
- 48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.
- 49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes.

- 50. Silk.
- 51. Wool, fine or coarse animal hair; horsehair yarn and woven fabrics.
- 52. Cotton.
- 53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- 54. Man-made filaments; strip and the like of man-made textile materials.
- 55. Man-made staple fibres.
- 56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
- 57. Carpets and other textile floor coverings.

- 58. Special woven fabrics; tufted textile fabrics; lace; tapestries, trimmings; embroidery.
- 59. Impregnated, coated, covered or laminated textile fabrics, textile articles of a kind suitable for industrial use.
- 60. Knitted or crocheted fabrics.
- 61. Articles of apparel and clothing accessories, knitted or crocheted.
- 62. Articles of apparel and clothing accessories, not knitted or crocheted.
- 63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Section Notes.

- 64. Footwear, gaiters and the like; parts of such articles.
- 65. Headgear and parts thereof.
- 66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 67. Prepared feathers and down and articles made of feathers or of down, artificial flowers; articles of human hair.

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE.

Section Notes.

- 68. Articles of stone, plaster, cement, asbestos, mica or similar materials.
- 69. Ceramic products.
- 70. Glass and glassware.

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF, IMITATION JEWELLERY; COIN.

Section Notes.

- 71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metal clad with precious metal and articles thereof; imitation jewellery; coin.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes.

- 72. Iron and steel.
- 73. Articles of iron or steel.
- 74. Copper and articles thereof.
- 75. Nickel and articles thereof.
- 76. Aluminium and articles thereof.
- 77. *(Reserved for possible future use in the Harmonized System).*
- 78. Lead and articles thereof.
- 79. Zinc and articles thereof.
- 80. Tin and articles thereof.
- 81. Other base metals; cermets; articles thereof.
- 82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83. Miscellaneous articles of base metal.

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes.

- 84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes.

- 86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds.
- 87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- 88. Aircraft, spacecraft, and parts thereof.
- 89. Ships, boats and floating structures.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF.

Section Notes.

- 90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
- 91. Clocks and watches and parts thereof.
- 92. Musical instruments; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF.

Section Notes.

- 93. Arms and ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Section Notes.

- 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.
- 95. Toys, games and sports requisites; parts and accessories thereof.
- 96. Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Section Notes.

- 97. Works of art, collectors' pieces and antiques.

ABBREVIATIONS AND SYMBOLS

AC	-	altemating current
ASTM	-	American Society for Testing Materials
Bq	-	Becquerel
°C	-	degree(s) Celsius
cc	-	cubic centimetre(s)
cg	-	centigrams(s)
cm	-	centimeter(s)
cm ²	-	square centimeter(s)
cm ³	-	square centimeter(s)
cN	-	centinewton(s)
DC	-	direct current
g	-	gram(s)
Hz	-	hertz
IR	-	infra-red
kcal	-	kilocalorie(s)
kg	-	kilogram(s)
kgf	-	kilogram(s)
kN	-	kilonewton(s)
kPa	-	kilopascal(s)
kV	-	kilovolt(s)
kVA	-	kilovolt(s)-ampere(s)
kvar	-	kilovolt(s)-ampere(s)-reactive
kW	-	kilowatt(s)
kWh	-	Kilowatt hour
l	-	litre(s)
LDT	-	Light displacement tonnage
m	-	meter
<i>m-</i>	-	meta-
m ²	-	square metre(s)
m ³	-	cubic meter
μCi	-	microcurie
mm	-	millimetre
mN	-	millinewton(s)
MPa	-	megapascal(s)
MW	-	mega watt
N	-	newton(s)
No.	-	number
<i>o-</i>	-	ortho-
<i>p-</i>	-	para
t	-	tonne(s)
u	-	unit
UV	-	ultra-violet
V	-	volt(s)
Vol.	-	volume
W	-	watt(s)
%	-	percent
X ^o	-	x degree(s)

GENERAL RULES FOR INTERPRETATION OF THIS SCHEDULE

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
2.
 - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or un-finished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substances with other materials or substance. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the sub-headings of a heading except Chapter 99 shall be determined according to the terms of those sub-headings and any related sub-heading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.
7. For the purposes of interpretation, "Explanatory Notes to the Harmonized Commodity Description and Coding System"(2007 version) published by World Customs Organization, Brussels as amended from time to time shall be considered authentic source of interpretation.
8. For the purpose of classification in the First Schedule to Customs Act, 1969 (IV of 1969), the Board shall be the final authority to determine classification of any item meant to be imported or exported.