

## CHAPTER 31

*Fertilizers*

## NOTES

1. This Chapter does not cover :

- (a) animal blood of heading 0511;
- (b) separate chemically defined compounds [other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below]; or
- (c) cultured potassium chloride crystals (other than optical elements weighing not less than 2.5 g. each, of heading 3824); optical elements of potassium chloride (heading 9001).

2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(a) goods which answer to one or other of the descriptions given below:

- (i) sodium nitrate, whether or not pure;
- (ii) ammonium nitrate, whether or not pure;
- (iii) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
- (iv) ammonium sulphate, whether or not pure;
- (v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
- (vi) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
- (vii) calcium cyanamide, whether or not pure or treated with oil;
- (viii) urea, whether or not pure;

(b) fertilisers consisting of any of the goods described in (a) above mixed together;

(c) fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances;

(d) liquid fertilisers consisting of the goods of sub-paragraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(a) goods which answer to one or other of the descriptions given below:

- (i) basic slag;
- (ii) natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;
- (iii) superphosphates (single, double or triple);

(iv) calcium hydrogen orthophosphate containing not less than 0.2 per cent. by weight of fluorine calculated on the dry anhydrous product;

(b) fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit;

(c) fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105 :

(a) goods which answer to one or other of the descriptions given below:

(i) crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) potassium chloride, whether or not pure, except as provided in Note 1(C) above;

(iii) potassium sulphate, whether or not pure;

(iv) magnesium potassium sulphate, whether or not pure;

(b) fertilisers consisting of any of the goods described in (a) above mixed together.

5. Ammonium dihydrogen orthophosphate (monoammonium phosphate) and diammonium hydrogen orthophosphate (diammonium phosphate) whether or not pure, and intermixtures thereof, are to be classified in heading 3105.

6. For the purposes of heading 3105, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>3101</b>	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		
3101 00	- <i>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 :</i>		
3101 00 10	--- Guano	kg.	Nil
	--- <i>Other :</i>		
3101 00 91	---- Animal dung	kg.	Nil
3101 00 92	---- Animal excreta	kg.	Nil
3101 00 99	---- Other	kg.	Nil
<b>3102</b>	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS		
3102 10 00	- Urea, whether or not in aqueous solution - <i>Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:</i>	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3102 21 00	-- Ammonium sulphate	kg.	12.5%
3102 29	-- <i>Other</i> :		
3102 29 10	--- Ammonium sulphonitrate	kg.	12.5%
3102 29 90	--- Other	kg.	12.5%
3102 30 00	- Ammonium nitrate, whether or not in aqueous solution	kg.	12.5%
3102 40 00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg.	12.5%
3102 50 00	- Sodium nitrate	kg.	12.5%
3102 60 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg.	12.5%
3102 80 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg.	12.5%
3102 90	- <i>Other, including mixtures not specified in the foregoing sub-headings :</i>		
3102 90 10	--- Double salts or mixtures of calcium nitrate and magnesium nitrate	kg.	12.5%
3102 90 90	--- Other	kg.	12.5%
<b>3103</b>	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC		
3103 10 00	- Superphosphates	kg.	12.5%
3103 90 00	- Other	kg.	12.5%
<b>3104</b>	MINERAL OR CHEMICAL FERTILISERS, POTASSIC		
3104 20 00	- Potassium chloride	kg.	12.5%
3104 30 00	- Potassium sulphate	kg.	12.5%
3104 90 00	- Other	kg.	12.5%
<b>3105</b>	MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG		
3105 10 00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	kg.	12.5%
3105 20 00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg.	12.5%
3105 30 00	- Diammonium hydrogen ortho phosphate (diammonium phosphate)	kg.	12.5%
3105 40 00	- Ammonium dihydrogen ortho phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	orthophosphate (diammonium phosphate)		
	- <i>Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :</i>		
3105 51 00	-- Containing nitrates and phosphates	kg.	12.5%
3105 59 00	-- Other	kg.	12.5%
3105 60 00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg.	12.5%
3105 90	- <i>Other :</i>		
3105 90 10	--- Mineral or chemical fertilisers containing two fertilising elements namely nitrogen and potassium	kg.	12.5%
3105 90 90	--- Other	kg.	12.5%

## CHAPTER 32

*Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks*

## NOTES

1. This Chapter does not cover :

(a) separate chemically defined elements or compounds [except those of heading 3203 or 3204, inorganic products of a kind used as lumino-phores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212];

(b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or

(c) mastics of asphalt or other bituminous mastics (heading 2715).

2. Heading 3204 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215.

4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 per cent. of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

(a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

7. In relation to products of tariff items 3204 19 81, 3204 19 82, 3204 19 83, 3204 19 84, 3204 19 85, 3204 19 86, 3204 19 87, 3204 19 88, 3204 19 89, 3204 19 90 and products of heading 3206, labelling, re-labelling of containers or re-packing from bulk packs to retail packs or the adoption of any other treatment, to render the product marketable to the consumer, shall amount to "manufacture".

8. In relation to synthetic organic dyes (including pigment dyes) of heading 3204, conversion of unformulated, unstandardised or unprepared forms (for example, wet cakes) of such dyes by:

- (a) reduction in particle size,  
 (b) addition of dispersing agents or diluents, or  
 (c) adoption of any other treatment,

into their formulated, standardised or prepared forms ready for use in the process of dyeing shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>3201</b>	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
3201 10 00	- Quebracho extract	kg.	12.5%
3201 20 00	- Wattle extract	kg.	12.5%
3201 90	- <i>Other</i> :		
3201 90 10	--- Gambier extracts	kg.	12.5%
3201 90 20	--- Myrobalan fruit extract	kg.	12.5%
3201 90 30	--- Gallotannic acid (tannin, digallic acid)	kg.	12.5%
3201 90 90	--- Other	kg.	12.5%
<b>3202</b>	SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING		
3202 10 00	- SYNTHETIC ORGANIC TANNING SUBSTANCES	kg.	12.5%
3202 90	- <i>Other</i> :		
3202 90 10	--- Inorganic tanning substances	kg.	12.5%
3202 90 20	--- Tanning preparations, whether or not containing natural tanning substances	kg.	12.5%
3202 90 30	--- Enzymatic preparations for pre-tanning	kg.	12.5%
3202 90 90	--- Other	kg.	12.5%
<b>3203</b>	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN		
3203 00	- <i>Colouring matter of vegetable or animal origin</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>(including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin :</i>		
3203 00 10	--- Cutch (Catechu) extracts	kg.	12.5%
3203 00 20	--- Food colours other than synthetic	kg.	12.5%
3203 00 30	--- Lac-dye	kg.	12.5%
3203 00 40	--- Natural indigo	kg.	12.5%
3203 00 90	--- Other	kg.	12.5%
<b>3204</b>	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED		
	- <i>Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :</i>		
3204 11	-- <i>Disperse dyes and preparations based thereon :</i>		
	--- <i>Disperse yellow :</i>		
3204 11 11	---- Disperse yellow 13 (duranol brill yellow 6 G)	kg.	12.5%
3204 11 19	---- Other	kg.	12.5%
	--- <i>Disperse orange :</i>		
3204 11 21	---- Disperse orange 11 (duranol orange G)	kg.	12.5%
3204 11 29	---- Other	kg.	12.5%
	--- <i>Disperse red :</i>		
3204 11 31	---- Disperse red 3 (serisol fast pink B)	kg.	12.5%
3204 11 32	---- Disperse red 4 (celliton fast pink RF)	kg.	12.5%
3204 11 33	---- Disperse red 9 (duranol red GN)	kg.	12.5%
3204 11 39	---- Other	kg.	12.5%
	--- <i>Disperse violet :</i>		
3204 11 41	---- Disperse violet 1 (duranol violet 2R)	kg.	12.5%
3204 11 42	---- Disperse violet 4 (duranol brill violet B)	kg.	12.5%
3204 11 43	---- Disperse violet 8 (duranol brill violet BR)	kg.	12.5%
3204 11 49	---- Other	kg.	12.5%
	--- <i>Disperse blue :</i>		
3204 11 51	---- Disperse blue 1 (duranol brill blue CB)	kg.	12.5%
3204 11 52	---- Disperse blue 3 (duranol brill blue BBN)	kg.	12.5%
3204 11 53	---- Disperse blue 5 (celliton fast blue FFB)	kg.	12.5%
3204 11 54	---- Disperse blue 6 (celliton fast blue FFG)	kg.	12.5%
3204 11 55	---- Disperse blue 14 (duranol brill blue G)	kg.	12.5%
3204 11 56	---- Disperse blue 24 (duranol blue 2G)	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 11 59	---- Other	kg.	12.5%
	--- <i>Other :</i>		
3204 11 91	---- Disperse greens	kg.	12.5%
3204 11 92	---- Disperse browns	kg.	12.5%
3204 11 93	---- Disperse blacks	kg.	12.5%
3204 11 94	---- Disperse brown mixtures	kg.	12.5%
3204 11 95	---- Disperse grey mixtures	kg.	12.5%
3204 11 96	---- Disperse black mixtures	kg.	12.5%
3204 11 99	---- Other	kg.	12.5%
3204 12	-- <i>Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon :</i>		
	--- <i>Azo dyes :</i>		
3204 12 11	---- Acid yellows	kg.	12.5%
3204 12 12	---- Acid oranges	kg.	12.5%
3204 12 13	---- Acid red	kg.	12.5%
3204 12 14	---- Acid violets	kg.	12.5%
3204 12 15	---- Acid blues	kg.	12.5%
3204 12 16	---- Acid greens	kg.	12.5%
3204 12 17	---- Acid brown	kg.	12.5%
3204 12 18	---- Acid blacks	kg.	12.5%
3204 12 19	---- Other	kg.	12.5%
	--- <i>Acid greens (non-azo) :</i>		
3204 12 21	---- Acid green 17 (solacet fast green 2G)	kg.	12.5%
3204 12 22	---- Acid green 27 (carbolan green G)	kg.	12.5%
3204 12 23	---- Acid green 28 (carbolan brill green 5G)	kg.	12.5%
3204 12 24	---- Acid green 38 (alizarine cyanine green 3G)	kg.	12.5%
3204 12 25	---- Acid green 44 (alizarine cyanine green GWA)	kg.	12.5%
3204 12 29	---- Other	kg.	12.5%
	--- <i>Acid black (non-azo) :</i>		
3204 12 31	---- Acid black 2 (nigrosine)	kg.	12.5%
3204 12 32	---- Acid black 48 (coomasie fast grey 3G)	kg.	12.5%
3204 12 39	---- Other	kg.	12.5%
	--- <i>Acid blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo) :</i>		
3204 12 41	---- Acid blue 2 (alizarine brill blue PFN)	kg.	12.5%
3204 12 42	---- Acid blue 14 (solacet fast blue 4 G1)	kg.	12.5%
3204 12 43	---- Acid blue 23 (alizarine light blue 4 G1)	kg.	12.5%
3204 12 44	---- Acid blue 25 (solway ultra blue B)	kg.	12.5%
3204 12 45	---- Acid blue 45 (solway blue RN)	kg.	12.5%
3204 12 46	---- Acid blue 51 (alizarine sky blue FFB)	kg.	12.5%
3204 12 47	---- Acid blue 52 (alizarine light - 5GL)	kg.	12.5%
3204 12 48	---- Acid blue 78 (solway sky blue B)	kg.	12.5%
	--- <i>Acid blues 93, 112, 127, 138, 140 and others (non-azo) :</i>		
3204 12 51	---- Acid blue 93 (ink blue)	kg.	12.5%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 12 52	---- Acid blue 112 (coomasie ultra sky SE)	kg.	12.5%
3204 12 53	---- Acid blue 127 (brill alizarine milling blue G)	kg.	12.5%
3204 12 54	---- Acid blue 138 (carbolan blue B)	kg.	12.5%
3204 12 55	---- Acid blue 140 (carbolan brill blue 2R)	kg.	12.5%
3204 12 59	---- Other	kg.	12.5%
	--- <i>Mordant dyes :</i>		
3204 12 61	---- Yellows	kg.	12.5%
3204 12 62	---- Oranges	kg.	12.5%
3204 12 63	---- Violets	kg.	12.5%
3204 12 64	---- Blues	kg.	12.5%
3204 12 65	---- Greens	kg.	12.5%
3204 12 66	---- Browns	kg.	12.5%
3204 12 67	---- Blacks	kg.	12.5%
3204 12 68	---- Red II (alizarine red)	kg.	12.5%
3204 12 69	---- Other	kg.	12.5%
	--- <i>Other non-azo acid dyes :</i>		
3204 12 91	---- Acid yellows	kg.	12.5%
3204 12 92	---- Acid oranges	kg.	12.5%
3204 12 93	---- Acid red	kg.	12.5%
3204 12 94	---- Acid violets	kg.	12.5%
3204 12 95	---- Acid browns	kg.	12.5%
3204 12 99	---- Other	kg.	12.5%
3204 13	-- <i>Basic dyes and preparations based thereon :</i>		
3204 13 10	--- Basic azo dyes	kg.	12.5%
	--- <i>Basic yellow (non-azo) :</i>		
3204 13 21	---- Yellow 2 (auramine O)	kg.	12.5%
3204 13 29	---- Other	kg.	12.5%
	--- <i>Basic red (non-azo) :</i>		
3204 13 31	---- Red 1 (rhodamine 6 G)	kg.	12.5%
3204 13 39	---- Other	kg.	12.5%
	--- <i>Basic violet (non-azo) :</i>		
3204 13 41	---- Violet 1 (methyl Violet)	kg.	12.5%
3204 13 42	---- Violet 10 (rhodamine B)	kg.	12.5%
3204 13 43	---- Violet 14 (magenta)	kg.	12.5%
3204 13 49	---- Other	kg.	12.5%
	--- <i>Basic blue (non-azo) :</i>		
3204 13 51	---- Blue 9 (methylene Blue)	kg.	12.5%
3204 13 52	---- Blue 16 (victoria Blue B)	kg.	12.5%
3204 13 59	---- Other	kg.	12.5%
	--- <i>Basic green (non-azo) :</i>		
3204 13 61	---- Green 4 (malachite green)	kg.	12.5%
3204 13 69	---- Other	kg.	12.5%
	--- <i>Other non-azo basic dyes :</i>		
3204 13 91	---- Basic oranges	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 13 92	---- Basic browns	kg.	12.5%
3204 13 93	---- Basic black	kg.	12.5%
3204 13 99	---- Other	kg.	12.5%
3204 14	-- <i>Direct dyes and preparations based thereon :</i>		
	--- <i>Direct yellow (azo) :</i>		
3204 14 11	---- Yellow 12 (chrysophenine G)	kg.	12.5%
3204 14 19	---- Other	kg.	12.5%
	--- <i>Direct red (azo) :</i>		
3204 14 21	---- Congo red	kg.	12.5%
3204 14 29	---- Other	kg.	12.5%
	--- <i>Direct blue (azo) :</i>		
3204 14 31	---- Blue 1 (sky blue FF)	kg.	12.5%
3204 14 39	---- Other	kg.	12.5%
3204 14 40	--- Direct oranges (azo)	kg.	12.5%
3204 14 50	--- Direct greens (azo)	kg.	12.5%
3204 14 60	--- Direct browns (azo)	kg.	12.5%
3204 14 70	--- Direct blacks (azo)	kg.	12.5%
	--- <i>Direct dyes (non-azo) :</i>		
3204 14 81	---- Yellows	kg.	12.5%
3204 14 82	---- Oranges	kg.	12.5%
3204 14 83	---- Reds	kg.	12.5%
3204 14 84	---- Violets	kg.	12.5%
3204 14 85	---- Blues	kg.	12.5%
3204 14 86	---- Greens	kg.	12.5%
3204 14 87	---- Browns	kg.	12.5%
3204 14 88	---- Blacks	kg.	12.5%
3204 14 89	---- Other	kg.	12.5%
3204 14 90	--- Other	kg.	12.5%
3204 15	-- <i>Vat dyes (including those usable in that state as pigments) and preparations thereon :</i>		
	--- <i>Vat yellow :</i>		
3204 15 11	---- Vat yellow 2 (GC)	kg.	12.5%
3204 15 12	---- Vat yellow 4 (indathrene golden yellow GK)	kg.	12.5%
3204 15 19	---- Other	kg.	12.5%
	--- <i>Vat orange :</i>		
3204 15 21	---- Vat oranges 3 (brill orange RK)	kg.	12.5%
3204 15 22	---- Vat oranges 15 (golden orange 3G)	kg.	12.5%
3204 15 29	---- Other	kg.	12.5%
	--- <i>Vat red :</i>		
3204 15 31	---- Vat red (brill pink)	kg.	12.5%
3204 15 39	---- Other	kg.	12.5%
	--- <i>Vat violet :</i>		
3204 15 41	---- Vat violet 1 (brill violet 2R)	kg.	12.5%
3204 15 42	---- Vat violet 3 (magenta B)	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 15 49	---- Other	kg.	12.5%
	--- <i>Vat blue :</i>		
3204 15 51	---- Vat blue 1 (synthetic indigo)	kg.	12.5%
3204 15 52	---- Vat blue 4	kg.	12.5%
3204 15 53	---- Vat blue 5 (blue 2B)	kg.	12.5%
3204 15 54	---- Vat blue 6 (blue BC)	kg.	12.5%
3204 15 55	---- Vat blue 20 (dark blue 30)	kg.	12.5%
3204 15 56	---- Vat blue 29 (indanthrene brill blue 4G)	kg.	12.5%
3204 15 57	---- Vat blue 43 (carbazole blue)	kg.	12.5%
3204 15 58	---- Reduced vat blues	kg.	12.5%
3204 15 59	---- Other	kg.	12.5%
	--- <i>Vat green :</i>		
3204 15 61	---- Vat green 1 (indanthrene brill green BFFB)	kg.	12.5%
3204 15 62	---- Vat green 2 (indanthrene brill green GG)	kg.	12.5%
3204 15 63	---- Vat green 4 (indanthrene brill green 3B)	kg.	12.5%
3204 15 64	---- Vat green 9 (black BB)	kg.	12.5%
3204 15 69	---- Other	kg.	12.5%
	--- <i>Vat brown :</i>		
3204 15 71	---- Vat brown 1 (brown BR)	kg.	12.5%
3204 15 72	---- Vat brown 3 (brown RGR)	kg.	12.5%
3204 15 73	---- Vat brown 5 (brown RRD,G)	kg.	12.5%
3204 15 79	---- Other	kg.	12.5%
	--- <i>Vat black :</i>		
3204 15 81	---- Vat black 9 (black RB)	kg.	12.5%
3204 15 82	---- Vat black 25 (olive T)	kg.	12.5%
3204 15 83	---- Vat black 27 (olive R)	kg.	12.5%
3204 15 84	---- Vat black 29 (grey BG)	kg.	12.5%
3204 15 89	---- Other	kg.	12.5%
	--- <i>Other :</i>		
3204 15 91	---- Solubilised vat yellows	kg.	12.5%
3204 15 92	---- Solubilised vat oranges	kg.	12.5%
3204 15 93	---- Solubilised vat reds	kg.	12.5%
3204 15 94	---- Solubilised vat violets	kg.	12.5%
3204 15 95	---- Solubilised vat blues	kg.	12.5%
3204 15 96	---- Solubilised vat greens	kg.	12.5%
3204 15 97	---- Solubilised vat blacks	kg.	12.5%
3204 15 99	---- Other	kg.	12.5%
3204 16	-- <i>Reactive dyes and preparations based thereon :</i>		
3204 16 10	--- Yellows	kg.	12.5%
3204 16 20	--- Oranges	kg.	12.5%
3204 16 30	--- Reds	kg.	12.5%
3204 16 40	--- Violets	kg.	12.5%
3204 16 50	--- Blues	kg.	12.5%
3204 16 60	--- Greens	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 16 70	--- Browns	kg.	12.5%
3204 16 80	--- Blacks	kg.	12.5%
3204 16 90	--- Other	kg.	12.5%
3204 17	-- <i>Pigments and preparations based thereon :</i>		
	--- <i>Pigment yellow :</i>		
3204 17 11	---- Yellow 1 (hansa yellow)	kg.	12.5%
3204 17 19	---- Other	kg.	12.5%
3204 17 20	--- Pigment oranges	kg.	12.5%
	--- <i>Pigment red :</i>		
3204 17 31	---- Toluidine red	kg.	12.5%
3204 17 39	---- Other	kg.	12.5%
3204 17 40	--- Pigment violets	kg.	12.5%
	--- <i>Pigment blues :</i>		
3204 17 51	---- Blue 15 (pathalocyanine blue)	kg.	12.5%
3204 17 59	---- Other	kg.	12.5%
	--- <i>Pigment greens :</i>		
3204 17 61	---- Green 7 (pathalovyanine green)	kg.	12.5%
3204 17 69	---- Other	kg.	12.5%
3204 17 70	--- Pigment browns	kg.	12.5%
3204 17 80	--- Pigment blacks	kg.	12.5%
3204 17 90	--- Other	kg.	12.5%
3204 19	-- <i>Other, including mixtures of colouring matter of two or more of the sub-headings 3204 11 to 3204 19 :</i>		
	--- <i>Azoic coupling components 2,4,5,7,8,13 :</i>		
3204 19 11	---- Azoic coupling component 2 (naphthol AS)	kg.	12.5%
3204 19 12	---- Azoic coupling component 4 (naphthol As-BO)	kg.	12.5%
3204 19 13	---- Azoic coupling component 5 (naphthol ASG)	kg.	12.5%
3204 19 14	---- Azoic coupling component 7 (naphthol ASSW)	kg.	12.5%
3204 19 15	---- Azoic coupling component 8 (naphthol ASTR)	kg.	12.5%
3204 19 16	---- Azoic coupling component 13 (naphthol ASSG)	kg.	12.5%
	--- <i>Azoic coupling components 14,15,17,18,20 and others :</i>		
3204 19 21	---- Azoic coupling component 14 (naphthol ASPH)	kg.	12.5%
3204 19 22	---- Azoic coupling component 15 (naphthol ASLB)	kg.	12.5%
3204 19 23	---- Azoic coupling component 17 (naphthol ASBS)	kg.	12.5%
3204 19 24	---- Azoic coupling component 18 (naphthol ASD)	kg.	12.5%
3204 19 25	---- Azoic coupling component 20 (naphthol ASOL)	kg.	12.5%
3204 19 29	---- Other	kg.	12.5%
	--- <i>Azoic diazo component 1,2,3,4,5,6,10,11 :</i>		
3204 19 31	---- Azoic diazo component 1 (fast bordeaux GP base)	kg.	12.5%
3204 19 32	---- Azoic diazo component 2 (fast orange G/GC base)	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 19 33	---- Azoic diazo component 3 (fast scarlet GGIGGS base)	kg.	12.5%
3204 19 34	---- Azoic diazo component 4 (fast garment GBC base)	kg.	12.5%
3204 19 35	---- Azoic diazo component 5 (fast red B base)	kg.	12.5%
3204 19 36	---- Azoic diazo component 6 (fast orange GR base)	kg.	12.5%
3204 19 37	---- Azoic diazo component 10 (fast red R base)	kg.	12.5%
3204 19 38	---- Azoic diazo component 11 (fast red TR base) --- <i>Azoic diazo component 12,13,20,24,32,41,48 and others :</i>	kg.	12.5%
3204 19 41	---- Azoic diazo component 12 (fast scarlet G base)	kg.	12.5%
3204 19 42	---- Azoic diazo component 13 (fast scarlet R base)	kg.	12.5%
3204 19 43	---- Azoic diazo component 20 (fast blue BB base)	kg.	12.5%
3204 19 44	---- Azoic diazo component 24 (fast blue RR base)	kg.	12.5%
3204 19 45	---- Azoic diazo component 32 (fast red KB base)	kg.	12.5%
3204 19 46	---- Azoic diazo component 41 (fast violet B base)	kg.	12.5%
3204 19 47	---- Azoic diazo component 48 (fast blue B base)	kg.	12.5%
3204 19 49	---- Other --- <i>Azoic colours :</i>	kg.	12.5%
3204 19 51	---- Yellows	kg.	12.5%
3204 19 52	---- Oranges	kg.	12.5%
3204 19 53	---- Reds	kg.	12.5%
3204 19 54	---- Violets	kg.	12.5%
3204 19 55	---- Blues	kg.	12.5%
3204 19 56	---- Greens	kg.	12.5%
3204 19 57	---- Browns	kg.	12.5%
3204 19 58	---- Blacks	kg.	12.5%
3204 19 59	---- Other --- <i>Sulphur based colouring matters :</i>	kg.	12.5%
3204 19 61	---- Yellows	kg.	12.5%
3204 19 62	---- Oranges	kg.	12.5%
3204 19 63	---- Reds	kg.	12.5%
3204 19 64	---- Blues	kg.	12.5%
3204 19 65	---- Greens	kg.	12.5%
3204 19 66	---- Browns	kg.	12.5%
3204 19 67	---- Blacks	kg.	12.5%
3204 19 69	---- Other --- <i>Solvent based colouring matters :</i>	kg.	12.5%
3204 19 71	---- Yellows	kg.	12.5%
3204 19 72	---- Oranges	kg.	12.5%
3204 19 73	---- Reds	kg.	12.5%
3204 19 74	---- Violets	kg.	12.5%
3204 19 75	---- Blues	kg.	12.5%
3204 19 76	---- Greens	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3204 19 77	---- Browns	kg.	12.5%
3204 19 78	---- Blacks	kg.	12.5%
3204 19 79	---- Other	kg.	12.5%
	--- <i>Food colouring matters :</i>		
3204 19 81	---- Yellow 3 (sunset yellow)	kg.	12.5%
3204 19 82	---- Yellow 4 (tartrazine)	kg.	12.5%
3204 19 83	---- Reds 5 to 8 (poncean)	kg.	12.5%
3204 19 84	---- Red 9 (amaranth)	kg.	12.5%
3204 19 85	---- Oranges	kg.	12.5%
3204 19 86	---- Violets	kg.	12.5%
3204 19 87	---- Greens	kg.	12.5%
3204 19 88	---- Browns	kg.	12.5%
3204 19 89	---- Other	kg.	12.5%
3204 19 90	--- Other	kg.	12.5%
3204 20	- <i>Synthetic organic products of a kind used as fluorescent brightening agents :</i>		
3204 20 10	--- Optical whitening agents	kg.	12.5%
3204 20 90	--- Other	kg.	12.5%
3204 90 00	- Other	kg.	12.5%
<b>3205 00 00</b>	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	kg.	12.5%
<b>3206</b>	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		
	- <i>Pigments and preparations based on titanium dioxide :</i>		
3206 11	-- <i>Containing 80% or more by weight of titanium dioxide calculated on the dry matter :</i>		
3206 11 10	--- Pearlsent pigment (titanium dioxide, coated micaceous and lustres pearl pigment)	kg.	12.5%
3206 11 90	--- Other	kg.	12.5%
3206 19 00	-- Other	kg.	12.5%
3206 20 00	- Pigments and preparations based on chromium compounds	kg.	12.5%
	- <i>Other colouring matter and other preparations :</i>		
3206 41 00	-- Ultramarine and preparations based thereon	kg.	12.5%
3206 42 00	-- Lithopone and other pigments and preparations based on zinc sulphide	kg.	12.5%
3206 49	-- <i>Other :</i>		
3206 49 10	--- Red oxide	kg.	12.5%
3206 49 20	--- Persian red	kg.	12.5%
3206 49 30	--- Yellow ochre	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3206 49 40	--- Bronze powder	kg.	12.5%
3206 49 90	--- Other	kg.	12.5%
3206 50 00	- Inorganic products of a kind used as luminophores	kg.	12.5%
<b>3207</b>	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		
3207 10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations :		
3207 10 10	--- Prepared organic dye-stuff pigments, dry	kg.	12.5%
3207 10 20	--- Prepared organic dye-stuff pigments, paste	kg.	12.5%
3207 10 30	--- Prepared inorganic pigments	kg.	12.5%
3207 10 40	--- Prepared opacifiers prepared colours and similar preparations	kg.	12.5%
3207 10 90	--- Other	kg.	12.5%
3207 20	- <i>Vitrifiable enamels and glazes, engobes (slips) and similar preparations :</i>		
3207 20 10	--- Vitrifiable enamels and glazes	kg.	12.5%
3207 20 20	--- Engobes (slips) and similar preparations	kg.	12.5%
3207 30 00	- Liquid lustres and similar preparations	kg.	12.5%
3207 40 00	- Glass frit and other glass, in the form of powder, granules or flakes	kg.	12.5%
<b>3208</b>	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		
3208 10	- <i>Based on polyesters :</i>		
3208 10 10	--- Enamels	kg.	12.5%
3208 10 20	--- Lacquers	kg.	12.5%
3208 10 30	--- Varnishes	kg.	12.5%
3208 10 90	--- Other	kg.	12.5%
3208 20	- <i>Based on acrylic or vinyl polymers :</i>		
3208 20 10	--- Enamels	kg.	12.5%
3208 20 20	--- Lacquers	kg.	12.5%
3208 20 30	--- Varnishes	kg.	12.5%
3208 20 90	--- Other	kg.	12.5%
3208 90	- <i>Other :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- <i>Based on cellulose nitrate or other cellulose derivatives :</i>		
3208 90 11	---- Nitrocellulose lacquers	kg.	12.5%
3208 90 19	---- Other	kg.	12.5%
	--- <i>Enamels :</i>		
3208 90 21	---- Synthetic enamel, ultra white paints	kg.	12.5%
3208 90 22	---- Synthetic enamel, other colours	kg.	12.5%
3208 90 29	---- Other	kg.	12.5%
3208 90 30	--- Lacquers	kg.	12.5%
	--- <i>Varnishes :</i>		
3208 90 41	---- Insulating varnish	kg.	12.5%
3208 90 49	---- Other	kg.	12.5%
3208 90 50	--- Slip agents	kg.	12.5%
3208 90 90	--- Other	kg.	12.5%
<b>3209</b>	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM		
3209 10	- <i>Based on acrylic or vinyl polymers :</i>		
3209 10 10	--- Acrylic emulsion	kg.	12.5%
3209 10 90	--- Other	kg.	12.5%
3209 90	- <i>Other :</i>		
3209 90 10	--- Dispersion paints	kg.	12.5%
3209 90 20	--- Emulsion paints not elsewhere specified or included	kg.	12.5%
3209 90 90	--- Other	kg.	12.5%
<b>3210</b>	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER		
3210 00	- <i>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather :</i>		
	--- <i>Distempers :</i>		
3210 00 11	---- Dry distemper, including cement based water paints	kg.	12.5%
3210 00 12	---- Oil bound distemper	kg.	12.5%
3210 00 19	---- Other	kg.	12.5%
3210 00 20	--- Prepared water pigments of a kind used for finishing leather	kg.	12.5%
3210 00 30	--- Metallic powder or flakes prepared as paints	kg.	12.5%
3210 00 40	--- Poly tetra fluoro ethylene (PTFE) or silicon resin based coating materials	kg.	12.5%
3210 00 90	--- Other	kg.	12.5%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>3211 00 00</b>	PREPARED DRIERS	kg.	12.5%
<b>3212</b>	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE		
3212 10 00	- Stamping foils	kg.	12.5%
3212 90	- <i>Other</i> :		
3212 90 10	--- Pigments in linseed oil, white spirit, spirit of turpentine, varnish and other paints or enamel media not elsewhere specified or included	kg.	12.5%
3212 90 20	--- Dyes and other colouring matter put up in forms or packings for retail sale	kg.	12.5%
3212 90 30	--- Aluminium paste	kg.	12.5%
3212 90 90	--- Other	kg.	12.5%
<b>3213</b>	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS		
3213 10 00	- Colours in sets	kg.	12.5%
3213 90 00	- Other	kg.	12.5%
<b>3214</b>	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE		
3214 10 00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg.	12.5%
3214 90	- <i>Other</i> :		
3214 90 10	--- Non-refractory surfacing preparations	kg.	12.5%
3214 90 20	--- Resin cement	kg.	12.5%
3214 90 90	--- Other	kg.	12.5%
<b>3215</b>	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID		
	- <i>Printing ink</i> :		
3215 11	-- <i>Black</i> :		
3215 11 10	--- Lithographic ink and jelly	kg.	12.5%
3215 11 20	--- Newspaper ink	kg.	12.5%
3215 11 30	--- Rotary ink	kg.	12.5%
3215 11 40	--- Screen printing ink	kg.	12.5%
3215 11 90	--- Other	kg.	12.5%

Tariff Item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
3215 19	-- <i>Other :</i>		
3215 19 10	--- Lithographic ink and jelly	kg.	12.5%
3215 19 20	--- Newspaper ink	kg.	12.5%
3215 19 30	--- Rotary ink	kg.	12.5%
3215 19 40	--- Screen printing ink	kg.	12.5%
3215 19 90	--- Other	kg.	12.5%
3215 90	- <i>Other :</i>		
3215 90 10	--- Fountain pen ink	kg.	6%
3215 90 20	--- Ball pen ink	kg.	6%
3215 90 30	--- Indelible ink	kg.	12.5%
3215 90 40	--- Drawing ink	kg.	12.5%
3215 90 90	--- Other	kg.	12.5%

- The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.