

Chapter 45

Cork and articles of cork

Note.

1.- This Chapter does not cover :

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (Spl.Priv. Levy)	SCL
					AP	AD	BN	GT	IN	PK	SF	SD							
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.																	
	4501.10.00	- Natural cork, raw or simply prepared	kg						Free	Free	Free	Free	Free	15%	Ex	7.5%	2%		
	4501.90.00	- Other	kg						Free	Free	Free	Free	Free	15%	Ex	7.5%	2%		
45.02	4502.00.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	kg						Free	Free	Free	Free	Free	15%	Ex	7.5%	2%		
45.03		Articles of natural cork (+).																	
	4503.10.00	- Corks and stoppers	kg						Free	Free	5%	4.5%	15%	15%	Ex	7.5%	2%		
	4503.90.00	- Other	kg						Free	Free	5%	4.5%	15%	15%	Ex	7.5%	2%		
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.																	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (Spl.Priv. Levy)	SCL
					AP	AD	BN	GT	IN	PK	SF	SD							
	4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg						Free	Free	5%	4.5%	15%	15%	Ex	7.5%	2%		
	4504.90.00	Other	kg						Free	Free	5%	4.5%	15%	15%	Ex	7.5%	2%		