

**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 (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>45.01</b>		<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>																		
	4501.10.00 -	Natural cork, raw or simply prepared	kg						Free	Free		Free	Free	Free	Free	15%	Ex	7.5%	2%	
	4501.90.00 -	Other	kg						Free	Free		Free	Free	Free	Free	15%	Ex	7.5%	2%	
<b>45.02</b>	4502.00.00	<b>Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).</b>	kg						Free	Free		Free	Free	Free	Free	15%	Ex	7.5%	2%	
<b>45.03</b>		<b>Articles of natural cork (+).</b>																		
	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%	
<b>45.04</b>		<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>																		
	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%	