

## 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/<br>SLSI | Preferential Duty |    |    |    |      |      |    |      |      |      | Gen<br>Duty | VAT | PAL | Cess | Excise<br>(S.P.L) | S<br>C<br>L |
|--------------|--------------|--|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|-------------|-----|-----|------|-------------------|-------------|
|              |              |  |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD   | SG   |             |     |     |      |                   |             |
| <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        | 8%  | Ex  |      |                   |             |
|              | 4501.90.00 - | Other  | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 8%  | Ex  |      |                   |             |
| <b>45.02</b> | 4502.00.00   | <b>Natural cork, debacked 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        | 8%  | Ex  |      |                   |             |
| <b>45.03</b> |              | <b>Articles of natural cork (+).</b>   |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |      |                   |             |
|              | 4503.10.00 - | Corks and stoppers   | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | 15%         | 8%  | Ex  |      |                   |             |
|              | 4503.90.00 - | Other  | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | 15%         | 8%  | Ex  |      |                   |             |
| <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%         | 8%  | Ex  |      |                   |             |
|              | 4504.90.00   | Other  | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | 15%         | 8%  | Ex  |      |                   |             |