

## 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	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	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	- Natural cork, raw or simply prepared		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	4501.90	- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
<b>45.02</b>	4502.00	<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	15%	7.5%	2%		
<b>45.03</b>		<b>Articles of natural cork (+).</b>																	
	4503.10	- Corks and stoppers		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	4503.90	- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
<b>45.04</b>		<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>																	
	4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	4504.90	- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		