

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	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF							
45.01			Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.																	
	4501.10	-	Natural cork, raw or simply prepared	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%
	4501.90	-	Other	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%
45.02	4502.00		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	Free	15%	Ex			2.5%
45.03			Articles of natural cork (+).																	
	4503.10	-	Corks and stoppers	kg					Free	Free		5%	4.5%		10%	15%	Ex			2.5%
	4503.90	-	Other	kg					Free	Free		5%	4.5%		10%	15%	Ex			2.5%
45.04			Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.																	
	4504.10	-	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg					Free	Free		5%	4.5%		10%	15%	Ex			2.5%
	4504.90	-	Other	kg					Free	Free		5%	4.5%		10%	15%	Ex			2.5%