## **CHAPTER 85**

## ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS,

Notes.

- 1.-This Chapter does not cover:
- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading 70.11; or
- (c) Electrically heated furniture of Chapter 94.
- 2.-Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

- 3.-Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :
- (a) Vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electrothermic appliances (heading 85.16).

4.-For the purposes of heading 85.34 " printed circuits " are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the " film circuit " technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression " printed circuits " does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 5.-For the purposes of headings 85.41 and 85.42 :
- (A) " Diodes, transistors and similar semiconductor devices " are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
- (B) " Electronic integrated circuits and microassemblies " are :
  - (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
  - (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
  - (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

6.-Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7.-For the purposes of heading 85.48, " spent primary cells, spent primary batteries and spent electric accumulators " are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

## Subheading Notes.

- 1.-Subheadings 8519.92 and 8527.12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 2.-For the purposes of subheading 8542.10, the term "smart cards means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

HEADING/ H.S.CODE	DESCRIPTION	su	ID	VAT	LVY	EXC
85.01	Electric motors and generators (excl. generating sets)					
8501.1000.00	.5 W	U	5	5		
8501.2000.00	.5 W	U	5	5		
8501.3100.00	Other DC motors; DC generators of an output not exceeding 750 W	U	5	5		
8501.3200.00	Other DC motors; DC generators of an output exceeding 750 W but not exceeding 75 kW	U	5	5		
8501.3300.00	Other DC motors; DC generators of an output exceeding 75 kW but not exceeding 375 kW	U	5	5		
8501.3400.00	Other DC motors; DC generators of an output exceeding 375 kW	U	5	5		
8501.4000.00	Other AC motors, singlephase	U	5	5		
8501.5100.00	Other AC motors, multiphase of an output not exceeding 750 W	U	5	5		
8501.5200.00	Other AC motors, multiphase of an output exceeding 750 W but not exceeding 75 kW	U	5	5		
8501.5300.00	Other AC motors, multiphase of an output exceeding 75 kW	U	5	5		
8501.6100.00	Other AC motors, multiphase of an output not exceeding 75 kVA	U	5	5		
8501.6200.00	Other AC motors, multiphase of an output exceeding 75 kVA but not exceeding 375 kVA	U	5	5		
8501.6300.00	Other AC motors, multiphase of an output exceeding 375 kVA but not exceeding 750 kVA	U	5	5		
8501.6400.00	Other AC motors, multiphase of an output exceeding 750 kVA	U	5	5		
85.02	Electric generating sets and rotary converters					
8502.1110.00	Generating sets, diesel or semidiesel engines, output >75kVA,CKD for assembly industry	U	5	5		
8502.1190.10	Other (soundproof)	U	5.0	5.0	35.0	
8502.1190.90	Other (basic)	U	5.0	5.0	15	

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
85.02	Electric generating sets and rotary converters					
8502.1210.00	. set, diesel or semidiesel engine, output >75=<375kVA,CKD for assembly industry	U	5	5		
8502.1290.10	Other (soundproof)	U	5.0	5.0	35.0	
8502.1290.90	of an output exceeding 375 KVA but not exceeding 1000 KVA	U	5	5	15	
8502.1310.00	Generating sets, diesel or semidiesel engines of an output >375 kVA, CKD	U	5	5		
8502.1390.10	Other (soundproof)	U	5.0	5.0	35.0	
8502.1390.90	Other (Basic)	U	5.0	5.0	15	
8502.1390.99	Of an output exceeding 1000KVA	U	5.0	5.0		
8502.2010.00	presented completely knocked down ( CKD) or unassembled for the assemblee undustry	U	5	5		
8502.2090.11	Of an output equal to and not exceeding 10KVA	U	5.0	5.0	35	
8502.2090.12	Of an output exceeding 10KVA	U	5.0	5.0	35.0	
8502.2090.91	other basic of an output equal to and not exceeding 10KVA	U	5.0	5.0		
8502.2090.92	other basic Of an output exceeding 10KVA	U	5.0	5.0	15	
8502.3100.00	Windpowered generator	U	5			
8502.3910.00	Solarpowered generator	U	5			
8502.3920.00	Gaspowered generator	U	5			
8502.3990.00	Other AC generators (alternators, etc)	U	5			
8502.4000.00	Electric rotary converters	U	5			
85.03	Parts suitable for machines of 85.01 or 85.02					
8503.0000.00	.01 or 85.02.		5	5		
85.04	Electrical transformers, static converters and inductors					
8504.1000.00	Ballasts for discharge lamps or tubes	U	5			
8504.2100.00	Liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA	U	5	5	20	
8504.2200.00	Liquid dielectric transformer with power handling capacity >650 kVA but not > 10,000 kVA	U	5	5	20	
8504.2300.00	Liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA	U	5	5		
8504.3100.00	Other transformer not specified, having a power handling capacity not exceeding 1 kVA	U	5	5		
8504.3200.00	Transformer not specified, with power handling capacity > 1 kVA but not > 16 kVA	U	5	5		
8504.3300.00	Transformer not specified, with power handling capacity > 16 kVA but not > 500 kVA	U	5	5	35	
8504.3400.00	Other transformer not specified, having a power handling capacity exceeding 500 kVA	U	5			
8504.4010.00	Uninterruptible power supply (UPS)	U	5			
8504.4020.00	Battery chargers	U	5			
8504.4090.00	Other static converters not specified	U	5			
8504.5010.00	Choke coil (chokes)	U	5			
8504.5090.00	. choke coil	U	5			
8504.9000.00			5			
85.05	Electro-magnets; permanent magnets; electro/permanent magnet chucks					
8505.1100.00	Permanent magnets and articles intended to become permanent magnets of metal		5			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
85.05	Electro-magnets; permanent magnets; electro/permanent magnet chucks					
8505.1900.00	. magnets and article intended to become perm. magnets of any material not specified		5			
8505.2010.00	Electromagnetic couplings, clutches and brakes for motor vehicles		10	5		
8505.2090.00	Electromagnetic couplings, clutches and brakes not for motor vehicles		10			
8505.9000.00	Other Magnets and Electromagnets; including parts		10	5		
85.06	Primary cells and primary batteries					
8506.1010.00	R20 (Flashlight and radio batteries)	U	20	5		
8506.1090.00	Other Manganese dioxide primary cells, not specified	U	20	5		
8506.3000.00	Primary cells and primary batteries made of Mercuric oxide	U	20	5		
8506.4000.00	Primary cells and primary batteries made of Silver oxide	U	20	5		
8506.5000.00	Primary cells and primary batteries made of Lithium	U	20	5		
8506.6000.00	-zinc	U	20	5		
8506.8000.00	Other primary cells and primary batteries not specifies	U	20	5		
8506.9000.00			5	5		
85.07	Electric accumulators (incl. separators therefor)					
8507.1000.00	Leadacid, of a kind used for starting piston engines	U	20	5	40	
8507.2000.00	-acid accumulators not specified	U	20	5		
8507.3000.00	-cadmium accumulators	U	20	5		
8507.4000.00	-iron accumulators	U	20	5		
8507.5000.00	-metal hydride accumulators	U	20	5		
8507.6000.00	-ion accumulators	U	20	5		
8507.8000.00	Other accumulators not specified	U	20	5		
8507.9000.00	Parts of electric accumulators		10	5		
85.08	Of a power <= 1500w and having a dust bag or other receptacle					
8508.1100.00	Vacuum cleaners of a power not exceeding 1,500 W and having a dust bag capacity= <20l	U	20	5		
8508.1900.00		U	20	5		
8508.6000.00	Other vacuum cleaners of any type not specified	U	20	5		
8508.7000.00			10	5		
85.09	Electro-mechanical domestic appliances with electric motor					
8509.4000.00	Food grinders and mixers; fruit or vegetable juice extractors	U	20	5		
8509.8000.00	Other Electromechanical domestic appliance	U	20	5		
8509.9000.00	Parts of Electromechanical domestic appliances, with selfcontained electric motor		10	5		
85.10	Shavers and hair clippers with self-contained electric motor					
8510.1000.00	Shavers	U	20	5		
8510.2000.00	Hair clippers	U	20	5		
8510.3000.00	-removing appliances	U	20	5		
8510.9000.00	with selfcontained electric motor		10	5		
85.11	Electrical ignition/starting equipment for internal combustion engines					
8511.1000.00	Sparking plugs	U	10	5		
8511.2000.00	-dynamos; magnetic flywheels	U	10	5		

HEADING/ H.S.CODE	DESCRIPTION	su	ID	VAT	LVY	EXC
85.11	Electrical ignition/starting equipment for internal combustion engines					
8511.3000.00	Distributors; ignition coils	U	10	5		
8511.4000.00	-rgenerators	U	10	5		
8511.5000.00	Othergenerators (for example, dynamos, alternators)	U	10	5		
8511.8000.00	Other equipment (for example, cutout)	U	10	5		
8511.9000.00	.11		5	5		
85.12	Electrical lighting/signalling equipment, etc, for cycles/motor vehicles					
8512.1000.00	Lighting or visual signalling equipment of a kind used on bicycles	U	10	5		
8512.2000.00	Other lighting or visual signalling equipment	U	10	5		
8512.3000.00	Sound signalling equipment	U	10	5		
8512.4000.00	Windscreen wipers, defrosters and demisters	U	10	5		
8512.9000.00			5	5		
85.13	Portable electric lamps worked by dry batteries, accumulators, magnetos					
8513.1000.00	Lamps designed to function by their own source of energy	U	20	5		
8513.9000.00	.13		10	5		
85.14	Industrial or laboratory electric furnaces and ovens, etc					
8514.1000.00	Resistance heated furnaces and ovens	U	5			
8514.2000.00	Furnaces and ovens functioning by induction or dielectric loss	U	5			
8514.3000.00	Other furnaces and ovens	U	5			
8514.4000.00	Other equipment for the heat treatment of materials by induction or dielectric loss	U	5			
8514.9000.00	.14		5			
85.15	Soldering, brazing, welding and hot metal spraying machines/apparatus					
8515.1100.00	Soldering irons and guns	U	5			
8515.1900.00	Brazing machines and apparatus	U	5			
8515.2100.00	Fully or partly automatic machines and apparatus for resistance welding of metal	U	5			
		U	5			
8515.2900.00	Other non automatic machines and apparatus for resistance welding of metal					
8515.3100.00	Fully or partly automatic machines and apparatus for arc welding of metals	U	5			
8515.3900.00	Non machines and apparatus for arc (including plasma arc) welding of metals	U	5			
8515.8000.00	Other machines and apparatus for welding of metals	U	5			
8515.9000.00	.15		5			
85.16	Electric water and space heaters, hair-dressing apparatus, irons, etc					
8516.1000.00	Electric instantaneous or storage water heaters and immersion heaters	U	20	5		
8516.2100.00	Storage heating radiators	U	20	5		
8516.2900.00	. excl. Storage heating radiators	U	20	5		
8516.3100.00	Hair dryers	U	20	5		
8516.3200.00	-dressing apparatus	U	20	5		
8516.3300.00	-drying apparatus	U	20	5		
8516.4000.00	Electric smoothing irons	U	20	5		
8516.5000.00	Microwave ovens	U	20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
85.16	Electric water and space heaters, hair-dressing apparatus, irons, etc					
8516.6010.00	Ovens; cookers, cooking plates, boiling rings, grillers and roasters: Presented CKD	U	5	5		
8516.6090.00	Ovens; cookers, cooking plates, boiling rings, grillers and roasters:fully built	U	20	5		
8516.7100.00	Coffee or tea makers	U	20	5		
8516.7200.00	Toasters	U	20	5		
8516.7910.00	Electric Kettle	U	20	5		
8516.7920.00	Electric Perfume or incense heaters, and heaters for diffusing insecticides	U	20	5		
8516.7990.00		U	20	5		
8516.8000.00	Electric heating resistors	U	20	5		
8516.9000.00	.16		10	5		
85.17	Electrical apparatus for line telephony or line telegraphy					
8517.1100.00	Line telephone sets with cordless handsets	U	10	5		
8517.1200.00	Telephones for cellular networks or for other wireless networks	U	10	5		
8517.1800.00		U	10	5		
8517.6100.00	Base stations	U	10	5		
8517.6200.00	of voice, images or data.	U	10			
8517.6900.00	.60 not specified	U	10			
8517.7000.00	Parts of article of heading 8517		5			
85.18	Microphones; loudspeakers; headphones; electric amplifiers					
8518.1000.00	Microphones and stands therefor	U	20	5		
8518.2100.00	Single loudspeakers, mounted in their enclosures	U	20	5		
8518.2200.00	Multiple loudspeakers, mounted in the same enclosure	U	20	5		
8518.2900.00	.18	U	20	5		
8518.3000.00	Headphone and earphone, and sets consisting of a microphone and one or more loudspeakers	U	20	5		
8518.4000.00	Audio frequency electric amplifiers	U	20	5		
8518.5000.00	Electric sound amplifier sets	U	20	5		
8518.9000.00	.18		20	5		
85.19	Turntables, record-players, cassette-players, etc, unable to record					
8519.2000.00	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	U	20	5		
8519.3000.00	-decks)	U	20	5		
8519.5000.00	Telephone answering machines	U	20	5		
8519.8110.00	Portable multimedia player	U	20	5		
8519.8190.00		U	20	5		
8519.8900.00		U	20	5		
85.21	Video recording or reproducing apparatus					
8521.1000.00	-type Video recording or reproducing apparatus	U	20	5		
8521.9010.00	DVD player/recorder	U	20	5		
8521.9090.00	Other Video recording or reproducing apparatus not specified	U	20	5		
85.22	Parts and accessories of apparatus of 85.19 to 85.21					
8522.1000.00	-up cartridges		20	5		

HEADING/ H.S.CODE	DESCRIPTION	su	ID	VAT	LVY	EXC
85.22	Parts and accessories of apparatus of 85.19 to 85.21					
8522.9000.00	.19 or 85.21. excl. Pickup cartridges		10	5		
85.23	Prepared unrecorded media for sound or similar recording					
8523.2110.00	Recorded Cards incorporating a magnetic stripe	U	20	5	35	
8523.2190.00	Unrecorded Cards incorporating a magnetic stripe	U	20	5		
8523.2910.00	Other Magnetic media of a width not exceeding 4mm	U	10	5		
8523.2990.00		U	20	5		
8523.4100.00	Unrecorded Optical media	U	20	5		
8523.4900.00	Recorded Optical media	U	20	5		
8523.5100.00	Solidstate nonvolatile storage devices	U	20	5		
8523.5200.00	"Smart cards"	U	20	5	35	
8523.5900.00		U	20	5		
8523.8000.00	.23 not specified	U	20			
85.25	Radio-communication/television transmission apparatus; tv cameras					
8525.5000.00	Transmission apparatus	U	5			
8525.6000.00	Transmission apparatus incorporating reception apparatus	U	5			
8525.8000.00	Television cameras, digital cameras and video camera recorders	U	5	5		
85.26	Radar/radio navigational aid apparatus and remote control apparatus					
8526.1000.00	Radar apparatus	U	5	5		
8526.9100.00	Radio navigational aid apparatus	U	5	5		
8526.9200.00	Radio remote control apparatus	U	5	5		
85.27	Reception apparatus for radio-broadcasting					
8527.1200.00	Pocketsize radio cassetteplayers	U	20	5		
8527.1300.00	Other apparatus combined with sound recording or reproducing apparatus	U	20	5		
8527.1910.00	Radiobroadcast receivers capable of operating without an external source of power; CKD	U	5	5		
8527.1920.00	Radio receiving sets	U	20	5		
8527.1990.00		U	20	5		
8527.2100.00	./reprod. apparatus	U	20	5		
8527.2900.00	Radiobroadcast receiver, used in motor vehicle, Not Combined	U	20	5		
8527.9100.00	Radiobroadcast receivers NS#,Combined recording/reproducing	U	20	5		
8527.9200.00	Radiobroadcast receivers NS#, not Combined	U	20	5		
8527.9900.00		U	20	5		
85.28	Television receivers (incl. video monitors and video projectors)		ı			
8528.4100.00	.71	U	5	5		
8528.4900.00	.71 not specified	U	20	5		
8528.5100.00	.71	U	5	5		
8528.5900.00	.71	U	20	5		
8528.6100.00	.71	U	5	5		
8528.6900.00	.71	U	20	5		
8528.7110.00	Reception apparatus for television, with no video display/screen, Presented CKD	U	5	5		

HEADING/ H.S.CODE	DESCRIPTION	su	ID	VAT	LVY	EXC
85.28	Television receivers (incl. video monitors and video projectors)					
8528.7190.00	Reception apparatus for television, with no video display/screen, Presented fully built	U	20	5		
8528.7210.00	Reception apparatus for television, coloured, Presented CKD	U	5	5		
8528.7290.00	Reception apparatus for television, coloured, Presented fully buit	U	20	5	15	
8528.7310.00	Reception apparatus for television, monochrome:, Presented CKD	U	5	5		
8528.7390.00	Reception apparatus for television, monochrome:, Presented FBU	U	20	5		
85.29	Parts suitable for use with the apparatus of 85.25 to 85.28					
8529.1000.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith		20	5		
8529.9000.00	.25 to 85.28 not specified		10	5		
85.30	Electrical signalling equipment for railways, tramways, roads					
8530.1000.00	Electrical signalling equipment for railways or tramways	U	5	5		
8530.8000.00	or airfields excl. 86.08	U	5	5		
8530.9000.00	.30		5	5		
85.31	Electric sound or visual signalling apparatus,nes (eg alarms)					
8531.1000.00	Burglar or fire alarms and similar apparatus	U	5	5		
8531.2000.00	Indicator panels incorporating LCD or LED	U	10	5		
8531.8000.00	. 85.12 or 85.30	U	10	5		
8531.9000.00	.31		5	5		
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set)					
8532.1000.00	.5 kvar		5	5		
8532.2100.00	Other fixed capacitors made of Tantalum		5	5		
8532.2200.00	Other fixed capacitors made of Aluminium electrolytic		5	5		
8532.2300.00	Other fixed capacitors made of Ceramic dielectric, single layer		5	5		
8532.2400.00	Other fixed capacitors made of Ceramic dielectric, multilayer		5	5		
8532.2500.00	Other fixed capacitors made of Dielectric of paper or plastics		5	5		
8532.2900.00	Other fixed capacitors made of material not specified		5	5		
8532.3000.00	Variable or adjustable (preset) capacitors		5	5		
8532.9000.00	Parts of article of heading 8532		5	5		
85.33	Electrical resistors (incl. rheostats and potentiometers), not for heati					
8533.1000.00	Fixed carbon resistors, composition or film types		5	5		
8533.2100.00	Other fixed resistors for a power handling capacity not exceeding 20 W		5	5		
8533.2900.00	Other fixed resistors for a power handling capacity exceeding 20 W		5	5		
8533.3100.00	Wirewound variable resistors for a power handling capacity not exceeding 20 W		5	5		
8533.3900.00	Wirewound variable resistors for a power handling capacity exceeding 20 W		5	5		
8533.4000.00	Other variable resistors, including rheostats and potentiometers		5	5		
8533.9000.00	.33		5	5		
85.34	Printed circuits					
8534.0000.00			5	5		
85.35	Electrical apparatus for switching electrical circuits, >1000v					
8535.1000.00	Fuses		10			

HEADING/ H.S.CODE	DESCRIPTION	su	ID	VAT	LVY	EXC
85.35	Electrical apparatus for switching electrical circuits, >1000v					
8535.2100.00	.5 kV		10			
8535.2900.00	.5 kV		10			
8535.3000.00	-and-break switches		10			
8535.4000.00	Lightning arresters, voltage limiters and surge suppressors		10			
8535.9000.00	. apparatus for switching, protecting circuits, connections not specified		10		0	
85.36	Electrical apparatus for switching electrical circuits, =<1000v					
8536.1000.00	Fuses		10	5		
8536.2000.00	Automatic circuit breakers		10	5		
8536.3000.00	Other apparatus for protecting electrical circuits		20	5		
8536.4100.00	Relays for a voltage not exceeding 60 V		20	5		
8536.4900.00	Relays for a voltage exceeding 60 V		20	5		
8536.5000.00	Other electrical switches		10	5		
8536.6100.00	Lampholders		10	5		
8536.6900.00	Electrical plugs and sockets		20	5	15	
8536.7000.00	Connectors for optical fibres, optical fibre bundles or cables		20	5		
8536.9000.00	.36 not specified		10	5		
85.37	Boards equipped with two or more apparatus of 85.35 or 85.36					
8537.1000.00	for electric control/distribution. For a voltage =< 1,000 V		5	5		
8537.2000.00	for electric control/distribution. For a voltage> 1,000 V		5	5		
85.38	Parts suiutable for use with the apparatus of 85.35, 85.36 or 85.37					
8538.1000.00	,not equipped with their apparatus		5	5		
8538.9000.00	equipped with their apparatus		5	5		
85.39	Electric filament or discharge lamps; arc-lamps					
8539.1000.00	Sealed beam lamp units	U	20	5		
8539.2100.00	Tungsten halogen	U	20	5		
8539.2200.00	Other filament lamps, of a power not exceeding 200 W and for a voltage exceeding 100 V	U	20	5		
8539.2900.00		U	20	5		
8539.3110.00	Energy saving compact fluorescent lamps (CFL)	U	20	5		
8539.3190.00	Other Fluorescent, hot cathode not specified	U	20	5		
8539.3200.00	Mercury or sodium vapour lamps; metal halide lamps	U	20	5		
8539.3900.00		U	20	5		
8539.4100.00	-lamps	U	20	5		
8539.4900.00		U	20	5		
8539.9000.00	.39		10	5		
85.40	Thermionic, cold cathode or photocathode valves and tubes					
8540.1100.00	Cathoderay television picture tubes, including video monitor cathoderay tubes; Colour	U	10	5		
8540.1200.00	. video monitor cathoderay tubes: Monochrome	U	10	5		
8540.2000.00	Television camera tubes; image converters and intensifiers; other photocathode tubes	U	5	5		
8540.4000.00	.4 mm	U	10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
85.40	Thermionic, cold cathode or photocathode valves and tubes					
8540.6000.00	Other cathoderay tubes	U	10	5		
8540.7100.00	Magnetrons	U	10	5		
8540.7900.00	Microwave tubes excluding gridcontrolled tubes not specified	U	10	5		
8540.8100.00	Receiver or amplifier valves and tubes	U	10	5		
8540.8900.00	Other valves and tube not specified	U	10	5		
8540.9100.00	Parts of cathoderay tubes		5	5		
8540.9900.00	Parts of articles of heading 8540		5	5		
85.41	Diodes, transistors, etc; photosensitive devices; light emitting diodes					
8541.1000.00	Diodes, other than photosensitive or light emitting diodes	U	10			
8541.2100.00	Transistors, other than photosensitive transistors with a dissipation rate of < 1 W	U	10			
8541.2900.00	Transistors, other than photosensitive transistors with a dissipation rate of> 1 W	U	10			
8541.3000.00	Thyristors, diacs and triacs, other than photosensitive devices	U	10			
8541.4010.00	Solar cells whether or not in modules or made up into panels	U	0			
8541.4090.00	Other Photosensitive semiconductor devices	U	0			
8541.5000.00	Other semiconductor devices	U	10			
8541.6000.00	Mounted piezoelectric crystals	U	10			
8541.9000.00	.41		5			
85.42	Electronic integrated circuits and microassemblies					
8542.3100.00	. or other circuits	U	10			
8542.3200.00	Electronic integrated circuits; Memories	U	10			
8542.3300.00	Electronic integrated circuits Amplifiers	U	10			
8542.3900.00		U	10			
8542.9000.00	.42		5			
85.43	Electrical machines and apparatus, having individual functions, nes					
8543.1000.00	Particle accelerators	U	10			
8543.2000.00	Signal generators	U	10			
8543.3000.00	Machines and apparatus for electroplating, electrolysis or electrophoresis	U	10			
8543.7000.00	Electrical machines and apparatus, having individual functions, not specified	U	10			
8543.9000.00	.43		5			
85.44	Insulated wire, cable, etc; optical fibre cables					
8544.1100.00	Winding wire of copper		10	5		
8544.1900.00	. wire of copper		10	5		
8544.2000.00	Coaxial cable and other coaxial electric conductors		20	5		
8544.3000.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ship		20	5		
8544.4200.00	Other electric conductors, for a voltage not exceeding 1,000 V, fitted with connectors		20	5		
8544.4910.00	.15mm and 3.55mm		10	5		
8544.4990.00	Other electric conductors, for a voltage not exceeding 1000v not specified		20	5		
8544.6000.00	Other electric conductors, for a voltage exceeding 1,000 V		10	5		
8544.7000.00	Optical fibre cables		5	5		

HEADING/ H.S.CODE	DESCRIPTION	su	ID	VAT	LVY	EXC
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons, etc					
8545.1100.00	Electrodes of a kind used for furnaces		10			
8545.1900.00	Electrodes of a king whose use is not specified in this heading		10			
8545.2000.00	Carbon Brushes		10			
8545.9010.00	Other electrodes Intended for the battery manufacturing industry		5			
8545.9090.00	Other electrodes		10			
85.46	Electrical insulators of any material					
8546.1000.00	Electrical insulators of glass		10			
8546.2000.00	Electrical insulators of ceramics		10			
8546.9000.00			10			
85.47	Insulating fittings for electrical machines; conduit tubing					
8547.1000.00	Insulating fittings of ceramics		10			
8547.2000.00	Insulating fittings of plastics		10			
8547.9000.00			10			
85.48	Electrical parts of machinery or apparatus, nes					
8548.1000.00	Waste /scrap of primary cells or batteries/electric accumulator, spent primary cells		20	5		
8548.9000.00			10	5		