

## **SECTION IV**

### **PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

#### **NOTE :**

In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

#### **CHAPTER 16**

##### **Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates**

#### **NOTES :**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

#### **SUB-HEADING NOTES :**

1. For the purposes of sub-heading 1602 10, the expression “homogenised preparations” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This sub-heading takes precedence over all other sub-headings of heading 1602.

2. The fish and crustaceans specified in the sub-headings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		16010000	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	kg.
1602			OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD	
		16021000	- Homogenised preparations	kg.
		16022000	- Of liver of any animal	kg.
			- <i>Of poultry of heading 0105 :</i>	
		16023100	-- Of turkeys	kg.
		16023200	-- Of fowls of the species Gallus domesticus	kg.
		16023900	-- Other	kg.
			- <i>Of swine :</i>	
		16024100	-- Hams and cuts thereof	kg.
		16024200	-- Shoulders and cuts thereof	kg.
		16024900	-- Other, including mixtures	kg.
		16025000	- Of bovine animals	kg.
		16029000	- Other, including preparations of blood of any animal	kg.
1603			EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	
	160300		- Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates :	
		16030010	--- Extracts and juices of meat	kg.
		16030020	--- Extracts of fish	kg.
		16030090	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
1604			PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS	
			- <i>Fish, whole or in pieces, but not minced :</i>	
		16041100	-- Salmon	kg.
160412			-- Herrings :	
		16041210	--- Pickled	kg.
		16041290	--- Other	kg.
160413			-- Sardines, sardinella and brisling or sprats:	
		16041310	--- Sardines, sardinella and brisling	kg.
		16041320	--- Sprats	kg.
160414			-- Tunas, skipjack and bonito (Sarda spp.):	
		16041410	--- Tunas	kg.
		16041490	--- Other	kg.
		16041500	-- Mackerel	kg.
		16041600	-- Anchovies	kg.
		16041900	-- Other	kg.
		16042000	- Other prepared or preserved fish	kg.
		16043000	- Caviar and caviar substitutes	kg.
1605			CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED	
		16051000	- Crab	kg.
		16052000	- Shrimps and prawns	kg.
		16053000	- Lobster	kg.
		16054000	- Other crustaceans	kg.
160590			- Other :	

<b>Heading No.</b>	<b>H S Code</b>	<b>ITC(HS) Code</b>	<b>Description</b>	<b>Unit of Quantity</b>
		16059010	--- Clams	kg.
		16059020	--- Squid, octopus and cuttlefish	kg.
		16059030	--- Oysters	kg.
		16059090	--- Other	kg.

## CHAPTER 17

### Sugars and sugar confectionery

#### NOTE :

This Chapter does not cover:

- (a) sugar confectionery containing cocoa (heading 1806);
- (b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
- (c) medicaments or other products of Chapter 30.

#### SUB-HEADING NOTE :

For the purposes of sub-headings 1701 11 and 1701 12, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.

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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
1701			CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM	
			- <b>Raw sugar not containing added flavouring or colouring matter :</b>	
	170111		-- Cane sugar :	
		17011110	--- Cane jaggery	kg.
		17011120	--- Khandasari sugar	kg.
		17011190	--- Other	kg.
		17011200	-- Beet sugar	kg.
			- <b>Other :</b>	
		17019100	-- Refined sugar containing added flavouring or colouring matter	kg.
	170199		-- Other :	
		17019910	--- Sugar cubes	kg.
		17019990	--- Other	kg.
1702			OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARMEL	
			- <b>Lactose and lactose syrup:</b>	
	170211		-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:	
		17021110	--- In solid form	kg.
		17021190	--- Other	kg.
	170219		-- Other :	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		17021910	--- In solid form	kg.
		17021990	--- Other	kg.
170220			- Maple sugar and maple syrup:	
		17022010	--- In solid form	kg.
		17022090	--- Other	kg.
170230			- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:	
		17023010	--- Glucose, liquid	kg.
		17023020	--- Glucose, solid	kg.
			--- <b>Dextrose :</b>	
		17023031	--- In solid form	kg.
		17023039	--- Other	kg.
170240			- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar :	
		17024010	--- Glucose, liquid	kg.
		17024020	--- Glucose, solid	kg.
			--- <b>Dextrose :</b>	
		17024031	--- In solid form	kg.
		17024039	--- Other	kg.
		17025000	- Chemically pure fructose	kg.
170260			- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:	
		17026010	--- In solid form	kg.
		17026090	--- Other	kg.
170290			- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state	



Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			50% by weight of fructose :	
		17029010	--- Palmyra sugar	kg.
		17029020	--- Chemically pure maltose	kg.
		17029030	--- Artificial honey, whether or not mixed with natural honey	kg.
		17029040	--- Caramel	kg.
		17029050	--- Insulin syrup	kg.
		17029090	--- Other	kg.
1703			MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR	
		17031000	- Cane molasses	kg.
	170390		- Other :	
		17039010	--- Molasses, edible	kg.
		17039090	--- Other	kg.
1704			SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA	
		17041000	- Chewing gum, whether or not sugar coated	kg.
	170490		- Other :	
		17049010	--- Jelly confectionary	kg.
		17049020	--- Boiled sweets, whether or not filled	kg.
		17049030	--- Toffees, caramels and similar sweets	kg.
		17049090	--- Other	kg.

## **CHAPTER 18**

### **Cocoa and cocoa preparations**

#### **NOTES :**

1. This Chapter does not cover the preparations of headings 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
  2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		18010000	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	kg.
		18020000	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	kg.
1803			COCOA PASTE, WHETHER OR NOT DEFATTED	
		18031000	- Not defatted	kg.
		18032000	- Wholly or partly defatted	kg.
		18040000	COCOA BUTTER, FAT AND OIL	kg.
		18050000	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	kg.
1806			CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA	
		18061000	- Cocoa powder, containing added sugar or other sweetening matter	kg.
		18062000	- Other preparations in blocks, slabs or bars weighing more than 2 kg. or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg.	kg.
			- <b>Other, in blocks, slabs or bars :</b>	
		18063100	-- Filled	kg.
		18063200	-- Not filled	kg.
	180690		- Other :	
		18069010	--- Chocolate and chocolate products	kg.
		18069020	--- Sugar confectionary containing cocoa	kg.
		18069030	--- Spreads containing cocoa	kg.
		18069040	--- Preparations containing cocoa for making beverages	kg.
		18069090	--- Other	kg.

## CHAPTER 19

### Preparations of cereals, flour, starch or milk; pastry cooks' products

#### NOTES :

1. This Chapter does not cover :
    - (a) except in the case of stuffed products of heading 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
    - (b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or
    - (c) medicaments or other products of Chapter 30.
  2. For the purposes of heading 1901:
    - (a) the term “groats” means cereal groats of Chapter 11;
    - (b) the terms “flour” and “meal” means :(1) cereal flour and meal of Chapter 11, and(2) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).
  3. Heading 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).
  4. For the purposes of heading 1904, the expression “otherwise prepared” means prepared or processed to an extent beyond that provided for in the headings of, or Notes to, Chapter 10 or 11.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
1901			MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED	
	190110		- Preparations for infant use, put up for retail sale:	
		19011010	--- Malted milk (including powder)	kg.
		19011090	--- Other	kg.
		19012000	- Mixes and doughs for the preparation of bakers' wares of heading 1905	kg.
	190190		- Other :	
		19019010	--- Malt extract	kg.
		19019090	--- Other	kg.
1902			PASTA, WHETHER OR NOT COOKED OR STUFFED(WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED	
			- <i>Uncooked pasta, not stuffed or otherwise prepared :</i>	
		19021100	-- Containing eggs	kg.
		19021900	-- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
	190220		- Stuffed pasta, whether or not cooked or otherwise prepared:	
		19022010	--- Cooked	kg.
		19022090	--- Other	kg.
	190230		- Other Pasta :	
		19023010	--- Dried	kg.
		19023090	--- Other	kg.
	190240		- Couscous :	
		19024010	--- Unprepared	kg.
		19024090	--- Other	kg.
		19030000	TAPIOCA AND SUBSTITUTES THERE FOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	kg.
1904			PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS(FOR EXAMPLE, CORN FLAKES); CEREALS [OTHER THAN MAIZE (CORN) ] IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS(EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSE WHERE SPECIFIED OR INCLUDED	
	190410		- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
		19041010	--- Corn flakes	kg.
		19041020	--- Paws, Mudi and the like	kg.
		19041030	--- Bulgur wheat	kg.
		19041090	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		19042000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg.
		19043000	- Bulgur wheat	kg.
		19049000	- Other	kg.
1905			BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS	
		19051000	- Crisp bread	kg.
		19052000	- Gingerbread and the like Sweet biscuits; waffles and wafers:	kg.
		19053100	-- Sweet biscuits	kg.
	190532		-- Waffles and wafers :	
			--- <i>Communion wafers</i> :	
		19053211	--- Coated with chocolate or containing chocolate	kg.
		19053219	--- Other	kg.
		19053290	--- Other	kg.
		19054000	- Rusks, toasted bread and similar toasted products	kg.
	190590		- Other :	
		19059010	--- Pastries and cakes	kg.
		19059020	--- Biscuits not elsewhere specified or included	kg.
		19059030	--- Extruded or expanded products, savoury or salted	kg.
		19059040	--- Papad	kg.
		19059090	--- Other	kg.

## CHAPTER 20

### Preparations of vegetables, fruit, nuts or other parts of plants

#### NOTES :

1. This Chapter does not cover :
  - (a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
  - (b) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (c) bakers' wares and other products of heading 1905; or
  - (d) homogenised composite food preparations of heading 2104.
2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
4. Tomato juice, the dry weight content of which is 7% or more is to be classified in heading 2002.
5. For the purposes of heading 2007, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 2009, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% volume.



**SUB-HEADING NOTES :**

1. For the purposes of sub-heading 2005 10, the expression “homogenised vegetables” means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading takes precedence over all other sub-headings of heading 2005.
  2. For the purposes of sub-heading 2007 10, the expression “homogenised preparations” means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Sub-heading 2007 10 takes precedence over all other Sub-headings of heading 2007.
  3. For the purposes of sub-headings 2009 12, 2009 21, 2009 31, 2009 41, 2009 61 and 2009 71, the expression “Brix value” means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2001			VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID	
		20011000	- Cucumbers and gherkins	kg.
		20019000	- Other	kg.
2002			TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID	
		20021000	- Tomatoes, whole or in pieces	kg.
		20029000	- Other	kg.
2003			MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID	
		20031000	- Mushrooms of the genus Agaricus	kg.
		20032000	- Truffles	kg.
		20039000	- Other	kg.
2004			OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 2006	
		20041000	- Potatoes	kg.
		20049000	- Other vegetables and mixtures of vegetables	kg.
2005			OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 2006	
		20051000	- Homogenised vegetables	kg.
		20052000	- Potatoes	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		20054000	- Peas (pisum, sativum)	kg.
			- <b>Beans (Vigna spp. Phaseolus spp.):</b>	
		20055100	-- Beans, shelled	kg.
		20055900	-- Other	kg.
		20056000	- Asparagus	kg.
		20057000	- Olives	kg.
		20058000	- Sweet corn (Zea mays var. saccharata)	kg.
			- <b>Other vegetables and mixtures of vegetables:</b>	
		20059100	-- Bamboo shoots	kg.
		20059900	-- Other	kg.
		20060000	VEGETABLES, FRUITS, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR(DRAINED, GLACE OR CRYSTALLISED)	kg.
2007			JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	
		20071000	- Homogenised preparations	kg.
			- <b>Other :</b>	
		20079100	-- Citrus fruit	kg.
	200799		-- Other:	
		20079910	--- Mango	kg.
		20079920	--- Guava	kg.
		20079930	--- Pine apple	kg.
		20079940	--- Apple	kg.
		20079990	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2008			FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED	
			- <i>Nuts, ground-nuts and other seeds, whether or not mixed together :</i>	
		20081100	-- Ground-nuts	kg.
200819			-- Other, including mixtures:	
		20081910	--- Cashew nut, roasted, salted or roasted and salted	kg.
		20081920	--- Other roasted nuts and seeds	kg.
		20081930	--- Other nuts, otherwise prepared or preserved	kg.
		20081940	--- Other roasted and fried vegetable products	kg.
		20081990	--- Other	kg.
		20082000	- Pineapples	kg.
200830			- Citrus fruit :	
		20083010	--- Orange	kg.
		20083090	--- Other	kg.
		20084000	- Pears	kg.
		20085000	- Apricots	kg.
		20086000	- Cherries	kg.
		20087000	- Peaches, including nectarines	kg.
		20088000	- Strawberries	kg.
			- <i>Other, including mixtures other than those of sub-heading 2008 19 :</i>	
		20089100	-- Palm hearts	kg.
		20089200	-- Mixtures	kg.
200899			-- Other:	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			--- <b>Squash :</b>	
		20089911	--- Mango	kg.
		20089912	--- Lemon	kg.
		20089913	--- Orange	kg.
		20089914	--- Pineapple	kg.
		20089919	--- Other	kg.
			- <b>Other :</b>	
		20089991	--- Fruit cocktail	kg.
		20089992	--- Grapes	kg.
		20089993	--- Apples	kg.
		20089994	--- Guava	kg.
		20089999	--- Other	kg.
2009			FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	
			- <b>Orange juice :</b>	
		20091100	-- Frozen	kg.
		20091200	-- Not frozen, of a Brix value not exceeding 20	kg.
		20091900	-- Other	kg.
			- <b>Grapefruit (including pomelo) juice:</b>	
		20092100	-- Of a Brix value not exceeding 20	kg.
		20092900	-- Other	kg.
			- <b>Juice of any other single citrus fruit:</b>	
		20093100	-- Of a Brix value not exceeding 20	kg.
		20093900	-- Other	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
			- <b><i>Pineapple juice :</i></b>	
		20094100	-- Of a Brix value not exceeding 20	kg.
		20094900	-- Other	kg.
		20095000	- Tomato juice	kg.
			- <b><i>Grape juice (including grape must):</i></b>	
		20096100	-- Of a Brix value not exceeding 30	kg.
		20096900	-- Other	kg.
			- <b><i>Apple juice :</i></b>	
		20097100	-- Of a Brix value not exceeding 20	kg.
		20097900	-- Other	kg.
200980			- Juice of any other single fruit or vegetable :	
		20098010	--- Mango juice	kg.
		20098090	--- Other	kg.
		20099000	- Mixtures of juices	kg.

## CHAPTER 21

### Miscellaneous edible preparations

#### NOTES :

1. This Chapter does not cover:
  - (a) mixed vegetables of heading 0712;
  - (b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
  - (c) flavoured tea (heading 0902);
  - (d) spices or other products of headings 0904 to 0910;
  - (e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (f) yeast put up as a medicament or other products of heading 3003 or 3004; or
  - (g) prepared enzymes of heading 3507.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 2101.
3. For the purposes of heading 2104, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g . For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

#### SUPPLEMENTARY NOTES :

1. In this Chapter, “Pan masala” means any preparation containing betel nuts and any one or more of the following ingredients, namely: lime, katha (catechu) and

tobacco whether or not containing any other ingredient, such as cardamom, copra or menthol.

2. In this Chapter “betel nut product known as Supari” means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol.
3. For the purposes of tariff item 2106 90 11, the expression “Sharbat” means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, Khus, Kevara, but not including aerated preparations.
4. Tariff item 2106 90 50, inter alia, includes preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.
5. Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), inter alia, includes:
  - (a) protein concentrates and textured protein substances;
  - (b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;
  - (c) preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption;
  - (d) powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;
  - (e) flavouring powders for making beverages, whether or not sweetened;
  - (f) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients;
  - (g) preparations (for example, tablets) consisting of saccharin and foodstuff, such as lactose, used for sweetening purposes;
  - (h) pre-cooked rice, cooked either fully or partially and their dehydrates; and



- (i) preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.
6. Tariff item 2106 90 99 includes sweet meats commonly known as “Misthans” or “Mithai” or called by any other name. They also include products commonly known as “Namkeens”, “mixtures”, “Bhujia”, “Chabena” or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2101			EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF	
			- <i>Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :</i>	
	210111		-- Extracts, essences and concentrates:	
		21011110	--- Instant coffee, flavoured	kg.
		21011120	--- Instant coffee, not flavoured	kg.
		21011130	--- Coffee aroma	kg.
		21011190	--- Other	kg.
		21011200	-- Preparations with basis of extracts, essences, concentrates or with a basis of coffee	kg.
	210120		- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :	
		21012010	--- Instant tea	kg.
		21012020	--- Quick brewing black tea	kg.
		21012030	--- Tea aroma	kg.
		21012090	--- Other	kg.
	210130		- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof :	
		21013010	--- Roasted chicory	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		21013020	--- Roasted coffee substitutes	kg.
		21013090	--- Other	kg.
2102			YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDERS	
	210210		- Active yeasts :	
		21021010	--- Culture yeast	kg.
		21021020	--- Baker's yeast	kg.
		21021090	--- Other	kg.
		21022000	- Inactive yeasts, other single-cell micro-organisms, dead	kg.
		21023000	- Prepared baking powders	kg.
2103			SAUCES AND PREPARATIONS THERE FOR, MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD	
		21031000	- Soya sauce	kg.
		21032000	- Tomato ketchup and other tomato sauces	kg.
		21033000	- Mustard flour and meal and prepared mustard	kg.
	210390		- Other:	
		21039010	--- Curry paste	kg.
		21039020	--- Chilli sauce	kg.
		21039030	--- Majonnaise and salad dressings	kg.
		21039040	--- Mixed, condiments and mixed seasoning	kg.
		21039090	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2104			SOUPS AND BROTHS AND PREPARATIONS THERE FOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS	
	210410		- Soups and broths and preparations there for:	
		21041010	--- Dried	kg.
		21041090	--- Other	kg.
		21042000	- Homogenised composite food preparations	kg.
		21050000	ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	kg.
2106			FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED	
		21061000	- Protein concentrates and textured protein substances	kg.
	210690		- Other:	
			--- <i>Soft drink concentrates :</i>	
		21069011	--- Sharbat	kg.
		21069019	--- Other	kg.
		21069020	--- Pan masala	kg.
		21069030	--- Betel nut product known as "Supari"	kg.
		21069040	--- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	kg.
		21069050	--- Compound preparations for making non-alcoholic beverages	kg.
		21069060	--- Food flavouring material	kg.
		21069070	--- Churna for pan	kg.
		21069080	--- Custard powder	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
			--- <b>Other :</b>	
		21069091	--- Diabetic foods	kg.
		21069092	--- Sterilized or pasteurized millstone	kg.
		21069099	--- Other	kg.

## CHAPTER 22

### Beverages, spirits and vinegar

#### NOTES :

1. This Chapter does not cover:
  - (a) products falling there under (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);
  - (b) sea water (heading 2501);
  - (c) distilled or conductivity water or water of similar purity (heading 2853);
  - (d) acetic acid of concentration exceeding 10 % by weight of acetic acid (heading 2915);
  - (e) medicaments of heading 3003 or 3004; or
  - (f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20° C.
3. For the purposes of heading 2202, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

#### SUB-HEADING NOTE :

For the purposes of sub-heading 2204 10, the expression “sparkling wine” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2201			WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW	
	220110		- Mineral waters and aerated waters :	
		22011010	--- Mineral waters	1
		22011020	--- Aerated waters	1
	220190		- Other :	
		22019010	--- Ice and snow	1
		22019090	--- Other	1
2202			WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 2009	
	220210		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :	
		22021010	--- Aerated waters	1
		22021020	--- Lemonade	1
		22021090	--- Other	1
	220290		- Other :	
		22029010	--- Soya milk drinks, whether or not sweetened or flavoured	1
		22029020	--- Fruit pulp or fruit juice based drinks	1
		22029030	--- Beverages containing milk	1
		22029090	--- Other	1

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		22030000	BEER MADE FROM MALT	1
2204			WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 2009	
		22041000	- Sparkling wine Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :	1
220421			-- In containers holding 2 l or less:	
		22042110	--- Port and other red wines	1
		22042120	--- Sherry and other white wines	1
		22042190	--- Other	1
220429			-- Other :	
		22042910	--- Port and other red wines	1
		22042920	--- Sherry and other white wines	1
		22042990	--- Other	1
		22043000	- Other grape must	1
2205			VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES	
		22051000	- In containers holding 2 l or less	1
		22059000	- Other	1
		22060000	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED	1
2207			UNDENATURED ETHYL ALCOHOL OF ANALCOHOLIC STRENGTH BY VOLUME OF 80% VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH	



Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
	220710		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:  --- <b>Rectified spirit :</b>	
		22071011	--- Concentrates of alcoholic beverages	1
		22071019	--- Other	1
		22071090	--- Other	1
		22072000	- Ethyl alcohol and other spirits, denatured, of any strength	1
2208			UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRIT, LIQUEURS AND OTHER SPIRITNOUS BEVERAGES	
	220820		- Spirits obtained by distilling grape wine or grape marc :  --- <b>In containers holding 2 l or less:</b>	
		22082011	--- Brandy	1
		22082012	--- Liquors	1
		22082019	--- Other	1
			--- <b>Other</b>	
		22082091	--- Brandy	1
		22082092	--- Liquors	1
		22082099	--- Other	1
	220830		- Whiskies : 1 182% -  --- <b>In containers holding 2 l or less :</b>	
		22083011	--- Bourbon whiskey	1
		22083012	--- Scotch	1
		22083013	--- Blended	1
		22083019	--- Other	1

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			--- <b>Other</b>	
		22083091	--- Bourbon whiskey	1
		22083092	--- Scotch	1
		22083093	--- Blended	1
		22083099	--- Other	1
220840			- Rum and other spirits obtained by distilling fermented sugarcane products:	
			--- <b>In containers holding 2 l or less :</b>	
		22084011	--- Rum	1
		22084012	--- Other	1
			--- <b>Other:</b>	
		22084091	--- Rum	1
		22084092	--- Other	1
220850			- Gin and Geneva :	
			--- <b>In containers holding 2 l or less :</b>	
		22085011	--- Gin	1
		22085012	--- Geneva	1
		22085013	--- Vodka	1
			--- <b>Other :</b>	
		22085091	--- Gin	1
		22085092	--- Geneva	1
		22086093	--- Vodka	1
220870			- Liqueurs and cordials :	
			--- <b>In containers holding 2 l or less :</b>	
		22087011	--- Liqueurs	1
		22087012	--- Cordials	1

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			--- <b>Other :</b>	
		22087091	--- Liqueurs	1
		22087092	--- Cordials	1
220890			- Other :	
			--- <b>In containers holding 2 l or less :</b>	
		22089011	--- Tequila	1
		22089012	--- Indenatured ethyl alcohol	1
		22089019	--- Other	1
			--- <b>Other</b>	
		22089091	--- Tequila	1
		22089092	--- Indenatured ethyl alcohol	1
		22089099	--- Other	1
2209			VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	
	220900		- Vinegar and substitutes for vinegar obtained from acetic acid:	
		22090010	--- Brewed vinegar	1
		22090020	--- Synthetic vinegar	1
		22090090	--- Other	1

## **CHAPTER 23**

### **Residues and waste from the food industries; prepared animal fodder**

#### **NOTE :**

Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

#### **SUB-HEADING NOTE :**

For the purposes of sub-heading 2306 41, the expression “low erucic acid rape or colza seeds” means seeds as defined in sub-heading Note 1 to Chapter 12.

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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2301			FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES	
	230110		- Flours, meals and pellets, of meat or meat offal; greaves :	
		23011010	--- Meat meals and pellets (including tankage)	kg.
		23011090	--- Other (including greaves)	kg.
	230120		- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates :	
			--- <i>Fish meal, unfit for human consumption:</i>	
		23012011	--- In powder form	kg.
		23012019	--- Other	kg.
		23012090	--- Other	kg.
2302			BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS	
	230210		- Of maize (corn) :	
		23021010	--- Maize bran	kg.
		23021090	--- Other	kg.
		23023000	- Of wheat	kg.
		23024000	- Of other cereals	kg.
		23025000	- Of leguminous plants	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2303			RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS	
		23031000	- Residues of starch manufacture and similar residues	kg.
		23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	kg.
		23033000	- Brewing or distilling dregs and waste	kg.
2304			OIL-CAKE AND OTHER SOLID RESIDUES WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYABEAN OIL	
	230400		- Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil:	
		23040010	--- Oil-cake and oil-cake meal of soyabean, expeller variety	kg.
		23040020	--- Oil-cake of soyabean, solvent extracted(defatted) variety	kg.
		23040030	--- Meal of soyabean, solvent extracted (defatted)	kg.
		23040090	--- Other	kg.
2305			OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	
	230500		- Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil:	
		23050010	--- Oil-cake and oil-cake meal of ground-nut, expeller variety	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		23050020	--- Oil-cake and oil-cake meal of ground-nut, solvent extracted variety (defatted)	kg.
		23050090	--- Other	kg.
2306			OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 2304 OR 2305	
	230610		- Of cotton seeds :	
		23061010	--- Oil-cake and oil-cake meal, decorticated expeller variety	kg.
		23061020	--- Oil-cake and oil-cake meal, decorticated, solvent extracted (defatted) variety	kg.
		23061030	--- Oil-cake and oil-cake meal, undecorticated, expeller variety	kg.
		23061040	--- Oil-cake and oil-cake meal, undecorticated, solvent extracted (defatted) variety	kg.
		23061090	--- Other	kg.
	230620		- Of linseed :	
		23062010	--- Oil-cake and oil-cake meal, expeller variety	kg.
		23062020	--- Oil-cake and oil-cake meal, solvent extracted(defatted) variety	kg.
		23062090	--- Other	kg.
	230630		- Of sunflower seeds:	
		23063010	--- Oil-cake and oil-cake meal, expeller variety	kg.
		23063020	--- Oil-cake and oil-cake meal, solvent extracted(defatted) variety	kg.
		23063090	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			- <b><i>Of rape or colza seeds:</i></b>	
		23064100	-- Of low erucic acid rape or colza seeds	kg.
		23064900	-- Other	kg.
230650			- Of coconut or copra :	
		23065010	--- Oil-cake and oil-cake meal, expeller variety	kg.
		23065020	--- Oil-cake and oil-cake meal, solvent extracted(defatted) variety	kg.
		23065090	--- Other	kg.
		23066000	- Of palm nuts or kernels	kg.
230690			- Other:	
			--- <b><i>Oil-cake and oil-cake meal, expeller variety :</i></b>	
		23069011	--- Of mowra seeds	kg.
		23069012	--- Of mustard seeds	kg.
		23069013	--- Of niger seeds	kg.
		23069014	--- Of sesamum seeds	kg.
		23069015	--- Of mango kernel	kg.
		23069016	--- Of sal (de-oiled)	kg.
		23069017	--- Of castor seeds	kg.
		23069018	--- Of neem seeds	kg.
		23069019	--- Of other seeds	kg.
			--- <b><i>Oil-cake and oil-cake meal, solvent extracted(defatted) variety :</i></b>	
		23069021	--- Of mustard seeds	kg.
		23069022	--- Of niger seeds	kg.
		23069023	--- Of cardi seeds	kg.
		23069024	--- Of sesamum seeds	kg.
		23069025	--- Of mango kernel	kg.



Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		23069026	--- Of sal (de-oiled)	kg.
		23069027	--- Of castor seeds	kg.
		23069028	--- Of neem seeds	kg.
		23069029	--- Of other seeds	kg.
		23069030	--- Residues babool seed extraction	kg.
		23069090	--- Other	kg.
		23070000	WINE LEES; ARGOL	kg.
		23080000	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	kg.
2309			PREPARATIONS OF A KIND USED IN ANIMAL FEEDING	
		23091000	- Dog or cat food, put up for retail sale	kg.
	230990		- Other :	
		23099010	--- Compounded animal feed	kg.
		23099020	--- Concentrates for compound animal feed	kg.
			--- <i>Feeds for fish (prawn, etc.) :</i>	
		23099031	--- Prawn and shrimps feed	kg.
		23099032	--- Fish meal in powdered form	kg.
		23099039	--- Other	kg.
		23099090	--- Other	kg.

## **CHAPTER 24**

### **Tobacco and manufactured tobacco substitutes**

#### **NOTE :**

This Chapter does not cover medicinal cigarettes (Chapter 30).

#### **SUPPLEMENTARY NOTES :**

For the purposes of this Chapter:

- (1) “tobacco” means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.
  - (2) “cut-tobacco” means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine - rolled cigarettes.
  - (3) “smoking mixtures for pipes and cigarettes” of sub-heading 2403 10 does not cover “Gudaku”.
-

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2401			UN MANUFACTURED TOBACCO; TOBACCO REFUSE	
	240110		- Tobacco, not stemmed or stripped :	
		24011010	--- Flue cured virginia tobacco	kg.
		24011020	--- Sun cured country (natu) tobacco	kg.
		24011030	--- Sun cured virginia tobacco	kg.
		24011040	--- Burley tobacco	kg.
		24011050	--- Tobacco for manufacture of biris, not stemmed	kg.
		24011060	--- Tobacco for manufacture of chewing tobacco	kg.
		24011070	--- Tobacco for manufacture of cigar and cheroot	kg.
		24011080	--- Tobacco for manufacture of hookah tobacco	kg.
		24011090	--- Other	kg.
	240120		- Tobacco, partly or wholly stemmed or stripped :	
		24012010	--- Flue cured virginia tobacco	kg.
		24012020	--- Sun cured country (natu) tobacco	kg.
		24012030	--- Sun cured virginia tobacco	kg.
		24012040	--- Burley tobacco	kg.
		24012050	--- Tobacco for manufacture of biris	kg.
		24012060	--- Tobacco for manufacture of chewing tobacco	kg.
		24012070	--- Tobacco for manufacture of cigar and cheroot	kg.
		24012080	--- Tobacco for manufacture of hookah tobacco	kg.
		24012090	--- Other	kg.
		24013000	- Tobacco refuse	kg.
2402			CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
	240210		- Cigars, cheroots and cigarillos, containing tobacco :	
		24021010	--- Cigar and cheroots	Tu
		24021020	--- Cigarillos	Tu
	240220		- Cigarettes, containing tobacco :	
		24022010	--- Other than filter cigarettes, of length not exceeding 60 millimetres	Tu
		24022020	--- Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu
		24022030	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres	Tu
		24022040	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu
		24022050	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	Tu
		24022090	--- Other	Tu
	240290		- Other :	
		24029010	--- Cigarettes of tobacco substitutes	Tu
		24029020	--- Cigarillos of tobacco substitutes	Tu
		24029090	--- Other	Tu
2403			OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
240310			- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	
	24031010		--- Hookah or gudaku tobacco	kg.
	24031020		--- Smoking mixtures for pipes and cigarettes	kg.
			--- <b>Biris :</b>	
	24031031		--- Other than paper rolled biris, manufactured without the aid of machine	Tu
	24031039		--- Other	Tu
	24031090		--- Other	kg.
			- <b>Other :</b>	
	24039100		-- “Homogenised” or “reconstituted” tobacco	kg.
240399			-- Other :	
	24039910		--- Chewing tobacco	kg.
	24039920		--- Preparations containing chewing tobacco	kg.
	24039930		--- Jarda scented tobacco	kg.
	24039940		--- Snuff	kg.
	24039950		--- Preparations containing snuff	kg.
	24039960		--- Tobacco extracts and essence	kg.
	24039970		--- Cut-tobacco	kg.
	24039990		--- Other	kg.

**SECTION V**  
**MINERAL PRODUCTS**

**CHAPTER 25**

**Salt; sulphur; earths and stone; plastering materials, lime and cement**

**NOTES:**

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization), but not products that have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading. The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
2. This Chapter does not cover :
  - (a) sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 2802);
  - (b) earth colours containing 70% or more by weight of combined iron evaluated at Fe<sub>2</sub>O<sub>3</sub> (heading 2821);
  - (c) medicaments and other products of Chapter 30;
  - (d) perfumery, cosmetic or toilet preparations (Chapter 33);
  - (e) setts, curbstones and flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
  - (f) precious or semi-precious stones (heading 7102 or 7103);
  - (g) cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);

- (h) billiard chalks (heading 9504); or
  - (i) writing or drawing chalks and tailors' chalks (heading 9609).
3. Any products classifiable in heading 2517 and any other heading of this Chapter are to be classified in heading 2517.
  4. Heading 2530 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

**SUPPLEMENTARY NOTE :**

In heading 2523, "sagol" means cement obtained by heating limestone and burnt coal in kiln; and "ashmoh" means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2501			SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE FLOWING AGENTS; SEA WATER	
	250100		- Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; Sea water :	
		25010010	--- Common salt (including iodised salt)	kg.
		25010020	--- Rock salt	kg.
		25010090	--- Other	kg.
	25020000		UNROASTED IRON PYRITES	kg.
2503			SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	
	250300		- Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur :	
		25030010	--- Sulphur recovered as by-product in refining of crude oil	kg.
		25030090	--- Other	kg.
2504			NATURAL GRAPHITE	
	250410		- In powder or in flakes :	
		25041010	--- Graphite, crystalline	kg.
		25041020	--- Graphite, amorphous	kg.
		25041090	--- Other	kg.
	250490		- Other :	
		25049010	--- Graphite, micronised	kg.
		25049090	--- Other	kg.



Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2505			NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26	
	250510		- Silica sands and quartz sands: --- <i>Silica sands</i> :	
		25051011	--- Processed (white)	kg.
		25051012	--- Processed (brown)	kg.
		25051019	--- Other	kg.
		25051020	--- Quartz sands	kg.
		25059000	- Other	kg.
2506			QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	
	250610		- Quartz:	
		25061010	--- In lumps	kg.
		25061020	--- In powder	kg.
	250620		- Quartzite :	
		25062010	--- In lumps	kg.
		25062020	--- In powder	kg.
		25062090	--- Other	kg.
2507			KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	
	250700		- Kaolin and other kaolinic clays, whether or not calcined :	
		25070010	--- Crude	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			--- <b>Other:</b>	
		25070021	--- Pharmaceutical grade	kg.
		25070022	--- Ceramic grade	kg.
		25070029	--- Other	kg.
2508			OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 6806), AND ALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS	
	250810		- Bentonite :	
		25081010	--- Crude	kg.
		25081090	--- Other (includes processed and ground)	kg.
	250830		- Fire clay :	
		25083010	--- Non-plastic	kg.
		25083020	--- Semi-plastic	kg.
		25083030	--- Plastic	kg.
		25083090	--- Other	kg.
	250840		- Other clays :	
		25084010	--- Ball clay	kg.
		25084020	--- Earth clay	kg.
		25084090	--- Other	kg.
	250850		- Andalusite, kyanite and sillimanite:	
		25085010	--- Andalusite	kg.
			--- <b>Kyanite :</b>	
		25085021	--- Crude, other than calcined	kg.
		25085022	--- Processed, other than calcined (washed or ground or screened or beneficiated)	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		25085023	--- Calcined	kg.
			--- <i>Sillimanite</i> :	
		25085031	--- Lumps	kg.
		25085032	--- Fines (including sand)	kg.
		25085039	--- Other	kg.
		25086000	- Mullite	kg.
		25087000	- Chamotte or dinas earths	kg.
		25090000	CHALK	kg.
2510			NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK	
	251010		- Unground :	
		25101010	--- Natural calcium phosphate	kg.
		25101020	--- Natural aluminium calcium phosphate	kg.
		25101030	--- Natural calcium phosphate apatite	kg.
		25101090	--- Other	kg.
	251020		- Ground :	
		25102010	--- Natural calcium phosphates	kg.
		25102020	--- Natural aluminium calcium phosphate	kg.
		25102030	--- Natural calcium phosphates apatite	kg.
		25102090	--- Other	kg.
2511			NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 2816	
	251110		- Natural barium sulphate (barytes):	
		25111010	--- Lumps	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		25111020	--- Powder	kg.
		25111090	--- Other	kg.
		25112000	- Natural barium carbonate (witherite)	kg.
2512			SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE)AND SIMILAR SILICEOUS EARTHS, WHETHE OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	
	251200		- Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less :	
		25120010	--- Kieselguhr	kg.
		25120020	--- Tripolite	kg.
		25120030	--- Diatomite	kg.
		25120090	--- Other	kg.
2513			PUMICE STONES; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED	
		25131000	- Pumice stone	kg.
	251320		- Emery, natural corundum, natural garnet and other natural abrasives :	
		25132010	--- Emery	kg.
		25132020	--- Natural corundum	kg.
		25132030	--- Natural garnet	kg.
		25132090	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		25140000	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	kg.
2515			MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	
			- <i>Marble and travertine :</i>	
		25151100	-- Crude or roughly trimmed	kg.
	251512		-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
		25151210	--- Blocks	kg.
		25151220	--- Slabs	kg.
		25151290	--- Other	kg.
	251520		- Ecaussine and other calcareous monumental or building stone; alabaster :	
		25152010	--- Alabaster	kg.
		25152090	--- Other	kg.
2516			GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			- <b>Granite :</b>	
		25161100	-- Crude or roughly trimmed	kg.
		25161200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.
		25162000	- Sandstone	kg.
	251690		- Other monumental or building stone :	
		25169010	--- Pakur stone	kg.
		25169020	--- Stone boulders	kg.
		25169090	--- Other	kg.
2517			PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING 2515 OR 2516,	
		251710	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated :	
		25171010	--- Pakur stone, crushed or broken	kg.
		25171020	--- Flint	kg.
		25171090	--- Other	kg.
		25172000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517 10	kg.
		25173000	- Tarred macadam	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			- <i>Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat treated :</i>	
		25174100	-- Of marble	kg.
		25174900	-- Other	kg.
2518			DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX	
		25181000	- Dolomite not calcined or sintered	kg.
		25182000	- Calcined or sintered dolomite	kg.
		25183000	- Dolomite ramming mix	kg.
2519			NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE	
		25191000	- Natural magnesium carbonate (magnesite)	kg.
	251990		- Other:	
		25199010	--- Fused magnesia (natural)	kg.
		25199020	--- Dead-burnt (sintered) magnesia	kg.
		25199030	--- Magnesium calcined (other than dead-burnt) not elsewhere specified or included	kg.
		25199040	--- Magnesium oxide	kg.
		25199090	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2520			GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS	
	252010		- Gypsum; anhydrite :	
		25201010	--- Natural	kg.
		25201020	--- Marine	kg.
		25201090	--- Other	kg.
	252020		- Plasters:	
		25202010	--- Calcined	kg.
		25202090	--- Other	kg.
2521			LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONES, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	
	252100		- Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement:	
		25210010	--- Limestone flux (L.D., below 1% SiO <sub>2</sub> )	kg.
		25210090	--- Other	kg.
2522			QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 2825	
		25221000	- Quicklime	kg.
		25222000	- Slaked lime	kg.
		25223000	- Hydraulic lime	kg.



Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2523			PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPER SULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS	
		25231000	- Cement clinkers	kg.
			- <b>Portland cement:</b>	
		25232100	-- White cement, whether or not artificially coloured	kg.
	252329		-- Other :	
		25232910	--- Ordinary portland cement, dry	kg.
		25232920	--- Ordinary portland cement, coloured	kg.
		25232930	--- Portland pozzolana Cement	kg.
		25232940	--- Portland slag cement	kg.
		25232990	--- Other	kg.
		25233000	- Aluminous cement	kg.
	252390		- Other hydraulic cements:	
		25239010	--- Sagol; ashmoh	kg.
		25239020	--- High alumina refractory cement	kg.
		25239090	--- Other	kg.
2524			ASBESTOS	
		25241010	- Crocidolite	kg.
	252490		- Other	
			--- <b>In rock form:</b>	
		25249011	--- Chrysotile	kg.
		25249012	--- Amphibole	kg.
		25249013	--- Crysolite	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		25249014	--- Amosite	kg.
		25249019	--- Other	kg.
			--- <b>Fibre raw, beaten or washed or graded to length</b> :	
		25249021	--- Chrysotile	kg.
		25249022	--- Amphibole	kg.
		25249023	--- Crysolite	kg.
		25249024	--- Amosite	kg.
		25249029	--- Other	kg.
			--- <b>Flakes or powder:</b>	
		25249031	--- Chrysotile	kg.
		25249032	--- Amphibole	kg.
		25249033	--- Crysolite	kg.
		25249034	--- Amosite	kg.
		25249039	--- Other:	kg.
			--- <b>Other:</b>	
		25249091	--- Waste	kg.
		25249099	--- Other	kg.
2525			MICA, INCLUDING SPLITTINGS; MICA WASTE	
	252510		- Crude mica and mica rifted into sheets or splittings:	
		25251010	--- Mica blocks	kg.
		25251020	--- Condensor films trimmed but not cut to shape	kg.
		25251030	--- Mica splittings, book form	kg.
		25251040	--- Mica splittings, loose	kg.
		25251090	--- Other	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
	252520		- Mica powder :	
		25252010	--- Mica flakes, 2.20 mesh	kg.
		25252020	--- Mica powder, dry ground	kg.
		25252030	--- Mica powder, micronised	kg.
		25252040	--- Mica powder, wet ground	kg.
		25252050	--- Mica powder, calcined	kg.
		25252090	--- Other	kg.
	252530		- Mica waste :	
		25253010	--- Mica mine scrap and waste	kg.
		25253020	--- Mica factory scrap	kg.
		25253030	--- Mica cuttings book form	kg.
		25253090	--- Other	kg.
2526			NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC	
	252610		- Not crushed, not powdered :	
		25261010	--- Steatite (soap stone, etc.) block	kg.
		25261020	--- Steatite (soap stone, etc.) lumps	kg.
		25261090	--- Other	kg.
		25262000	- Crushed or powdered	kg.
2528			NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H <sub>3</sub> BO <sub>3</sub> CALCULATED ON THE DRY WEIGHT	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		25281000	- Natural sodium borates and concentrates thereof (whether or not calcined)	kg.
	252890		- Other:	
		25289010	--- Natural boric acid (containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> )	kg.
		25289020	--- Natural calcium borates and concentrates thereof (whether or not calcined)	kg.
		25289090	--- Other	kg.
2529			FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR	
	252910		- Feldspar :	
		25291010	--- Lumps	kg.
		25291020	--- Powder	kg.
			- <b>Fluorspar :</b>	
		25292100	-- Containing by weight 97% or less of calcium fluoride	kg.
		25292200	-- Containing by weight more than 97% of calcium fluoride	kg.
		25293000	- Leucite; nepheline and nepheline syenite	kg.
2530			MINERAL SUBSTANCES NOT ELSE WHERE SPECIFIED OR INCLUDED	
	253010		- Vermiculite, perlite and chlorites, unexpanded :	
		25301010	--- Vermiculite	kg.
		25301020	--- Perlite	kg.
		25301090	--- Others (including powder)	kg.
		25302000	- Kieserite, epsomite (natural magnesium sulphates)	kg.
	253090		- Other :	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		25309010	--- Meerschaum (whether or not in polished pieces) and amber agglomerated; meerachaum and agglomerated amber in plates, rods, etc., not worked after moulding jet	kg.
		25309020	--- Natural arsenic sulphides (such as orpiment)	kg.
		25309030	--- Calcite	kg.
		25309040	--- Ores and concentrates of rare earth metals	kg.
		25309050	--- Wollastonite	kg.
		25309060	--- Earth colour ochre, crude	kg.
		25309070	--- Other processed earth colour ochre	kg.
			--- <b>Other :</b>	
		25309091	--- Strontium sulphate (natural ore)	kg.
		25309099	--- Other	kg.

## CHAPTER 26

### Ores, slag and ash

#### NOTES:

1. This Chapter does not cover:

- (a) slag or similar industrial waste prepared as macadam (heading 2517);
- (b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
- (c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils(2710);
- (d) basic slag of Chapter 31;
- (e) slag wool, rock wool or similar mineral wools (heading 6806) ;
- (f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112) ; or
- (g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 2601 to 2617, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 2620 applies only to:

- (a) slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding slag, ash and residues from the incineration of municipal waste (heading 2621); and

- (b) slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

**SUB-HEADING NOTES :**

1. For the purposes of sub-heading 2620 21, “leaded gasoline sludges and leaded antiknock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
  2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in sub-heading 2620 60.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2601			IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES	
			- <i>Iron ores and concentrates, other than roasted iron pyrites :</i>	
	260111		-- Non-agglomerated :	
		26011110	--- Iron ore lumps (60% Fe or more)	mt*
		26011120	--- Iron ore lumps (below 60% Fe, including black iron ore containing up to 10% Mn)	mt*
		26011130	--- Iron ore fines (62% Fe or more)	mt*
		26011140	--- Iron ore fines (below 62% Fe)	mt*
		26011150	--- Iron ore concentrates	mt*
		26011190	--- Other	mt*
	260112		-- Agglomerated :	
		26011210	--- Iron ore pellets	mt*
		26011290	--- Other	mt*
		26012000	- Roasted iron pyrites	mt*
2602			MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORE SAND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT	
	260200		- Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight :	
		26020010	--- Manganese ore (46% or more)	kg.
		26020020	--- Manganese ore (44% or more but below 46%)	kg.
		26020030	--- Manganese ore (40% or more but below 44%)	kg.
		26020040	--- Manganese ore (35% or more but below 40%)	kg.



Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		26020050	--- Manganese ore (30% or more but below 35%)	kg.
		26020060	--- Ferruginous (10% or more but below 30%)	kg.
		26020070	--- Manganese ore sinters, agglomerated	mt*
		26020090	--- Other	kg.
		26030000	COPPER ORES AND CONCENTRATES	kg.
		26040000	NICKEL ORES AND CONCENTRATES	kg.
		26050000	COBALT ORES AND CONCENTRATES	kg.
2606			ALUMINIUM ORES AND CONCENTRATES	
	260600		- Aluminium ores and concentrates :	
		26060010	--- Bauxite (natural), not calcined	kg.
		26060020	--- Bauxite (natural), calcined	kg.
		26060090	--- Other aluminium ores and concentrates	kg.
		26070000	LEAD ORES AND CONCENTRATES	kg.
		26080000	ZINC ORES AND CONCENTRATES	kg.
		26090000	TIN ORES AND CONCENTRATES	kg.
2610			CHROMIUM ORES AND CONCENTRATES	
	261000		- Chromium ores and concentrates :	
		26100010	--- Chrome ore lumps, containing 47% Cr <sub>2</sub> O <sub>3</sub> and above	kg.
		26100020	--- Chrome ore lumps, containing 40% or more but less than 47% Cr <sub>2</sub> O <sub>3</sub>	kg.
		26100030	--- Chrome ore lumps below 40% Cr <sub>2</sub> O <sub>3</sub>	kg.
		26100040	--- Chrome ore friable and concentrates fixes containing 47% Cr <sub>2</sub> O <sub>3</sub> and above	kg.
		26100090	--- Other	kg.
		26110000	TUNGSTEN ORES AND CONCENTRATES	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2612			URANIUM OR THORIUM ORES AND CONCENTRATES	
		26121000	- Uranium ores and concentrates	kg.
		26122000	- Thorium ores and concentrates	kg.
2613			MOLYBDENUM ORES AND CONCENTRATES	
		26131000	- Roasted	kg.
		26139000	- Other	kg.
2614			TITANIUM ORES AND CONCENTRATES	
	261400		- Titanium ores and concentrates :	
		26140010	--- Ilmenite, unprocessed	kg.
		26140020	--- Ilmenite, upgraded (beneficiated ilmenite including ilmenite ground) Rutile :	kg.
		26140031	--- Rare earth oxides including rutile sand	kg.
		26140039	--- Other	kg.
		26140090	--- Other	kg.
2615			NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES	
		26151000	- Zirconium ores and concentrates	kg.
	261590		- Other :	
		26159010	--- Vanadium ores and concentrates	kg.
		26159020	--- Niobium or tantalum ores and concentrates	kg.
2616			PRECIOUS METAL ORES AND CONCENTRATES	
		26161000	- Silver ores and concentrates	kg.
	261690		- Other :	
		26169010	--- Gold ores and concentrates	kg.
		26169090	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2617			OTHER ORES AND CONCENTRATES	
		26171000	- Antimony ores and concentrates	kg.
		26179000	- Other	kg.
		26180000	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	kg.
2619			SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	
	261900		- Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel :	
		26190010	--- Converted slag (scull) of blast furnace	kg.
		26190090	--- Other	kg.
2620			SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS	
			- <b>Containing mainly zinc :</b>	
		26201100	-- Hard zinc spelter	kg.
		26201900	-- Other	kg.
			- <b>Containing mainly lead :</b>	kg.
		26202100	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg.
		26202900	-- Other	kg.
	262030		- Containing mainly copper :	
		26203010	--- Brass dross	kg.
		26203090	--- Other	kg.
	262040		- Containing mainly aluminium:	
		26204010	--- Aluminium dross	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		26204090	--- Other	kg.
		26206000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg.
			- <b>Other :</b>	
		26209100	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	kg.
		26209900	-- Other	kg.
2621			OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE	
		26211000	- Ash and residues from the incineration of municipal waste	kg.
		26219000	- Other	kg.

## CHAPTER 27

### **Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes**

#### **NOTES :**

1. This Chapter does not cover:
  - (a) separate chemically defined organic compounds other than pure methane and propane which are to be classified in heading 2711;
  - (b) medicaments of heading 3003 or 3004; or
  - (c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.
2. References in heading 2710 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents. However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 3000C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 2710, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
  - (a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - (b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and high concentration of additives (for example, chemicals) used in the manufacture of the primary products ; and
  - (c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

#### **SUB-HEADING NOTES :**

1. For the purposes of sub-heading 2701 11 “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of sub-heading 2701 12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, the terms “benzol”, “(benzene)”, “toluol” (toluene)”, “xylol” (xylenes)” and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
4. For the purposes of sub-heading 2710 11, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

### **SUPPLEMENTARY NOTE :**

In this Chapter, the following expressions have the meanings hereby assigned to them :

- (a) “motor spirit” means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 250°C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. “Special boiling point spirits (tariff item Nos. 2710 11 11, 2710 11 12 and 2710 11 13 )” means light oils, as defined in Sub-heading Note 4, not containing any anti-knock preparations, and with a difference of not more than 600°C between the temperatures at which 5% and 90% by volume (including losses) distil;
- (b) “natural gasoline liquid (NGL)” is a low-boiling liquid petroleum product extracted from Natural Gas;
- (c) “superior kerosine oil (SKO)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1459-1974 (Reaffirmed in the year 1996);
- (d) “aviation turbine fuel (ATF)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000;
- (e) “high speed diesel (HSD)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;
- (f) “light diesel oil (LDO)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460;
- (g) “fuel oil” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997);
- (h) “lubricating oil” means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below 93.30 Centigrade;

- (i) “jute batching oil” and “textile oil” are hydrocarbon oils which have their flash point at or above 93.30C, and is ordinarily used for the batching of jute or other textile fibres;
- (j) the expression “petroleum jelly crude” (tariff item Nos. 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method;
- (k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them:
  - (1) “Flash Point” shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);
  - (2) “Smoke Point” shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 31)-1967 as for the time being in force;
  - (3) “Final Boiling Point” shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 as for the time being in force;
  - (4) “Carbon Residue” shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p.8)-1967 as for the time being in force;
  - (5) “Colour Comparison Test” shall be done in the following manner, namely:  
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    - (i) first prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;
    - (ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;
    - (iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2701			COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL	
			- <i>Coal, whether or not pulverised, but not agglomerated :</i>	
		27011100	-- Anthracite	mt*
		27011200	-- Bituminous coal	mt*
270119			-- Other coal:	
		27011910	--- Coking coal	mt*
		27011920	--- Steam coal	mt*
		27011990	--- Other	mt*
270120			- Briquettes, ovoids and similar solid fuels manufactured from coal :	
		27012010	--- Anthracite agglomerated	mt*
		27012090	--- Other	mt*
2702			LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET	
		27021000	- Lignite, whether or not pulverised, but not agglomerated	mt*
		27022000	- Agglomerated lignite	mt*
2703			PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	
270300			- Peat (including peat litter), whether or not agglomerated :	
		27030010	--- Peat whether or not compressed into bales, but not agglomerated	mt*
		27030090	--- Other	mt*



Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2704			COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON	
	270400		- Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon :	
		27040010	--- Retort carbon (gas carbon)	mt*
		27040020	--- Coke and semi-coke of lignite or of peat	mt*
		27040030	--- Hard coke of coal	mt*
		27040040	--- Soft coke of coal	mt*
		27040090	--- Other	mt*
		27050000	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	kg.
2706			TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	
	270600		- Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars :	
		27060010	--- Coal tar	kg.
		27060090	--- Other	kg.
2707			OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THEN ON-AROMATIC CONSTITUENTS	
		27071000	- Benzol (benzene)	kg.
		27072000	- Toluol (toluene)	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		27073000	- Xylol (xylenes)	kg.
		27074000	- Naphthelene	kg.
		27075000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250OC by the ASTM D 86method	kg.
			- <b>Other :</b>	
		27079100	-- Creosote oils	kg.
		27079900	-- Other	kg.
2708			PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS	
	270810		- Pitch :	
		27081010	--- Obtained by blending with creosote oil or other coal tar distillates	kg.
		27081090	--- Other	kg.
		27082000	- Pitch coke	kg.
		27090000	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	mt*
2710			PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			- <b><i>Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :</i></b>	
271011			-- Light oils and preparations :	
			--- <b><i>Motor Spirit:</i></b>	
	27101111		--- Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-1150C	mt*
	27101112		--- Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-700C	mt*
	27101113		--- Other special boiling point spirits (other than benzene, benzol, toluene and toluol)	mt*
	27101119		--- Other	mt*
	27101120		--- Natural gasoline liquid ( NGL)	mt*
	27101190		--- Other	mt*
271019			-- Other :	
	27101910		--- Superior kerosene oil (SKO)	mt*
	27101920		--- Aviation turbine fuel (ATF)	mt*
	27101930		--- High speed diesel (HSD)	mt*
	27101940		--- Light diesel oil (LDO)	mt*
	27101950		--- Fuel oil	mt*
	27101960		--- Base oil	mt*
	27101970		--- Jute batching oil and textile oil	mt*
	27101980		--- Lubricating oil	mt*

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		27101990	--- Other	mt*
			- <b>Waste oil :</b>	
		27109100	-- Containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	mt*
		27109900	- Other	mt*
2711			PETROLEUM GASES AND OTHER GAS EOUSHYDROCARBONS	
			- <b>Liquified :</b>	
		27111100	-- Natural gas	kg.
		27111200	-- Propane	kg.
		27111300	-- Butanes	kg.
		27111400	-- Ethylene, propylene, butylene and butadiene	kg.
		27111900	-- Other	kg.
			- <b>In gaseous state :</b>	
		27112100	-- Natural gas	kg.
		27112900	-- Other	kg.
2712			PETROLEUM JELLY, PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEATWAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED	
	271210		- Petroleum jelly :	
		27121010	--- Crude	kg.
		27121090	--- Other	kg.
	271220		- Paraffin wax containing by weight less than 0.75 % of oil:	
		27122010	--- Chlorinated paraffin wax	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		27122090	--- Other	kg.
	271290		- Other :	
		27129010	--- Micro-crystalline petroleum wax	kg.
		27129020	--- Lignite wax	kg.
		27129030	--- Slack wax	kg.
		27129090	--- Other	kg.
2713			PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS	
			- <i>Petroleum coke</i> :	
		27131100	-- Not calcined	kg.
		27131200	-- Calcined	kg.
		27132000	- Petroleum bitumen	kg.
		27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg.
2714			BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS	
		27141000	- Bituminous or oil shale and tar sands	kg.
	271490		- Other :	
		27149010	--- Asphalt, natural	kg.
		27149020	--- Bitumen, natural	kg.
		27149030	--- Gilsonete	kg.
		27149090	--- Other	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
2715			BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUSMASTICS, CUT BACKS)	
	271500		- Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs) :	
		27150010	--- Cut backs, bituminous or asphalt	kg.
		27150090	--- Other	kg.
		27160000	ELECTRICAL ENERGY	TkW