

PART II
LIST OF COMMODITIES INELIGIBLE FOR CONDTIONAL DUTY EXEMPTIONS

HEADING NO.	DESCRIPTION
02.10	Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal
	Meat of swine:
0210.11.00	Hams, shoulders and cuts thereof with bone in
0210.12.00	Bellies (streaky) and cuts thereof
0210.20.00	Meat of bovine animals
0210.20.20	Dried
0210.20.30	Smoked
0210.	Meat (other than of swine or bovine animals)
ex 02.10	Edible meat offal
ex02.10	Edible flours and meals of meat or meat offal
ex. 0305.10.00	Fish meal fit for human consumption
0210.99.00	Other (excluding salted or in brine)
0305.20.00	Livers and roes, dried, smoked, salted or in brine
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked
0305.40	Smoked fish, including fillets:
0305.41.00	Pacific salmon, Atlantic salmon and Danube salmon
0305.49	Other smoked fish, including fillets
0305.59.90	Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock haddock and hake)
0305.69.09	Other fish, salted but not dried or smoked and fish in brine (other than herrings, cod, mackerel, alewives, saithe, Pollock, haddock and hake)
0402.99.90	Other milk and cream
0403.10.00	Yogurt
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products

16.02	Other prepared or preserved meat, meat offal or blood:
1602.20.00	<i>Of liver of any animal</i>
1602.31	Of turkeys:
1602.32.90	<i>Cured or smoked</i>
1602.31.90	<i>Other prepared or preserved meat of turkeys</i>
1602.40	Of swine:
1602.41.00	<i>Hams and cuts thereof</i>
1602.42.00	<i>Shoulders and cuts thereof</i>
1602.49.10	<i>Luncheon meat</i>
1602.49.90	<i>Other prepared or preserved meat of swine</i>
1602.50.90	<i>Other prepared or preserved meat of bovine animals</i>
1602.90.90	<i>Other prepared or preserved meat, meat offal or blood</i>
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs
1604.11.00	<i>Salmon</i>
1604.13.20	<i>Sardinella and brisling or sprats</i>
1604.14.20	<i>Skipjack and bonito</i>
1604.19.00	<i>Other fish, whole or in pieces, but not minced</i>
1604.20.00	<i>Other prepared or preserved fish</i>
1604.30.00	<i>Caviar and caviar substitutes</i>
16.05	Crustaceans, mollusks and other aquatic invertebrates, prepared or preserved
17.04	Sugar confectionery (including white chocolate), not containing cocoa
1805.00.10	Cocoa powder, put up for retail sale in packages of not more than 2kg
18.06	<i>Chocolate and other food preparation containing cocoa</i>
1901.90.20	<i>Preparations of malt extract</i>
19.04	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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or included
1905.31.00	<i>Biscuits, sweetened</i>
1905.90.10	<i>Biscuits, unsweetened</i>

1905.90.20	<i>Ice cream cones</i>
1905.90.90	<i>Other bakers' wares</i>
20.01	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001.10.90	<i>Other cucumbers and gherkins</i>
2001.90.90	<i>Other onions</i>
2001.90.90	<i>Other vegetables, fruit, nuts and other edible parts of plants</i>
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:
2002.10.90	<i>Other tomatoes, whole or in pieces</i>
2002.90.20	<i>Tomato paste, other</i>
2002.90.90	<i>Other tomatoes</i>
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:
2003.10.90	<i>Other mushrooms</i>
2003.20.90	<i>Other truffles</i>
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen: other than products of heading 20.06
2004.10.90	<i>Other potatoes</i>
2004.90.90	<i>Other vegetables and mixtures or vegetables</i>
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06:
2005.10.90	<i>Other homogenized vegetables</i>
2005.20.90	<i>Other potatoes</i>
2005.40.90	<i>Other peas</i>
2005.51.90	<i>Other beans</i>
2005.60.00	<i>Asparagus</i>
2005.70.90	<i>Other olives</i>
2005.80.90	<i>Other sweet corn</i>
2005.90.20	<i>sauerkraut, other</i>
2005.90.90	<i>Other vegetables and mixtures of vegetables</i>
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallized)

2006.00.20	Maraschino and glace cherries
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:
2007.10.90	Other homogenized preparations
2007.91.90	Other citrus fruit
2007.99.20	Pineapple based preparations
2007.99.30	Guava jams and jellies
2007.99.50	Nutmeg jams and jellies
2007.99.90	Other
20.08	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
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:
2009.41.40	Not in packages put up for retail sale
2009.49.40	Not in packages put up for retail sale
2009.50.90	Other tomato juice
ex2009.	Other grape juice (including grape must)
ex2009.	Other apple juice
2009.80.10	Passion fruit juice, other
2009.80.20	Tamarind juice, other
2009.89.90	Other juice of any other single fruit or vegetable
2009.90.40	Mixtures of pineapple juice with other juice, for infant use, in packages put up for retail sale
2009.90.90	Other mixtures of juices
21.01	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
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard
ex 21.04	Soups and broths and preparations therefor; homogenized composite food preparations (excluding preparations for infant use, put up for retail sale)
21.05.00	Ice cream and other edible ice, whether or not containing cocoa

2106.90.10	<i>Mauby syrup</i>
2106.90.20	<i>Other flavored or colored sugar syrups</i>
2106.90.50	<i>Ice cream powders</i>
2106.90.60	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes
2106.90.90	<i>Other food preparations not elsewhere specified or included</i>
2201.10.10	<i>Mineral waters</i>
2201.10.20	<i>Aerated waters</i>
2202.10.10	<i>Aerated beverages</i>
2209.00.00	<i>Vinegar and substitutes for vinegar obtained from acetic acid</i>
2309.10.00	<i>Dog or cat food, put up for retail sale</i>
2309.90.10	<i>Mixed bird seed</i>
2309.90.20	<i>Other food for pets</i>
2501.00.10	<i>Table salts in retail packages of not more than 2.5kg</i>
2712.10.00	<i>Petroleum jelly</i>
33.03	<i>Perfumes and toilet waters</i>
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparation
33.05	<i>Preparations for the use on the hair</i>
3306.10.10	<i>Toothpastes</i>
ex. 33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties (excluding perfumed bath salts and other bath preparations)
ex. 34.01	Soap; organic surface-active products and preparations for use as soap, in form of bars, cakes, molded pieces or shapes, whether or not containing soap; paper, wadding; felt and nonwovens, impregnated, coated or covered with soap or detergent (excluding industrial soaps)
ex. 34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01 (excluding organic surface-active agents, not put up for retail sale)

34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04
34.06	Candles, tapers and the like
36.05	Matches, other than pyrotechnic articles of heading No. 36.04
3808.91.00	Insecticides:
3808.91.20	Mosquito coils
3808.91.30	Other insecticides, put up in the forms or packing for retail sale or as preparations or articles
3808.94.10	Disinfectants, put up in forms or packing for retail sale or as preparations or articles
3808.99.11	Rodenticides, put up in forms or packing for retail sale or as preparations or articles
3917.32.20	Garden hose, of plastics, without fittings
3917.33.10	Garden hose, of plastics, with fittings
3924.10.10	Cups, forks, knives, plates, spoons and tumblers, of plastics
3924.90.10	Ashtrays, buckets and coat hangers
3934.90.10	dustbins, of plastics
3924.90.20	Flower pots, of plastics
4016.99.10	Rubber bands
Ex 42.02	Suit-cases and brief-cases, with surface of leather, of composition leather or of patent leather
4202.12.10	Suit-cases, with outer surface of plastics or of other textile materials
ex 42.02	Travelling-bags and brief-cases, with outer surface of plastics or of textile materials
	Handbags, whether or not with shoulder strap, including those without handles:
4202.21.00	With outer surface of leather, of composition leather or of patent leather
4202.22	With outer surface of plastic sheeting or of textile materials
4202.31.10	Purses, spectacle cases and wallets, with outer surface of leather, of composition leather or of patent leather
4202.32.10	Purses, spectacle cases and wallets, with outer surface of plastic sheeting or of textile materials
4415.20.00	Pallets, box pallets and other load boards; pallet collars of wood
4419.00.00	Tableware and kitchenware, of wood
ex. 44.20	Caskets and cases for jewelry or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles or furniture not falling in Chapter 94

4421.10.00	<i>Clothes hangers</i>
4421.90.90	<i>Other articles of wood</i>
Ex 46.01	<i>Mats, matting and screens of vegetable materials</i>
4601.94.10	<i>Straw envelopes for bottles</i>
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.
48.17	Envelopes, letter cards, plain post-cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paper board, containing as assortment of paper stationery
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibers, of a kind for household or sanitary purposes, in rolls of a width not exceeding 36cm., or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibers:
4818.10.00	<i>Toilet paper</i>
4818.20.00	<i>Handkerchiefs, cleansing or facial tissues and towels</i>
4818.30.20	<i>Serviettes</i>
4818.50.00	<i>Articles of apparel and clothing accessories</i>
4818.90.00	<i>Other articles</i>
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
ex. 48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries, and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.
ex 48.23	<i>Trays, dishes, plates, cups, and the like, of paper or paperboard</i>
4823.90.30	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes
4907.00.30	<i>Cheque forms</i>
4907.00.90	Other stamp-impressed paper; stock, share or bond certificates and similar documents of title
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
4910.00.00	<i>Calendars of any kind, printed, including calendar blocks</i>
4911.99.90	<i>Other printed matter</i>

5608.19.10	Net shopping bags of man-made textile materials
5608.90.20	Net shopping bags of other textile materials
57.01	Carpets and other textile floor coverings, knotted, whether or not made up
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kalem”, “Schumacks”, “Karamanie” and similar hand-woven rugs
57.03	Carpets and other textile floor coverings, tufted, whether or not made up
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
5705.0000	Other carpets and other textile floor coverings, whether or not made up
61.01	Men’s or boy’s overcoats, car coats, capes, anoraks (including ski jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03
61.02	Women’s or girl’s overcoats, car coats, capes, anoraks (including ski jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04
61.03	Men’s or boy’s suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
61.04	Women’s or girl’s suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
61.05	Men’s or boy’s shirts, knitted or crocheted
61.06	Women’s or girl’s blouses, shirts and shirt-blouses, knitted or crocheted
61.07	Men’s or boy’s underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.
61.08	Women’s or girl’s slips, petticoats, briefs, panties, nightdresses, pajamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.
61.09	T-shirts, singlets and other vests, knitted or crocheted
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted
61.11	Babies garments and clothing accessories, knitted or crocheted
61.12	Track suits, ski suits and swimwear, knitted or crocheted
6113.0000	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 5907.0000
61.14	Other garments, knitted or crocheted
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted

61.16	<i>Gloves, mittens and mitts, knitted or crocheted</i>
ex. 61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of clothing accessories
62.01	Men's or boy's overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No.62.03
62.02	Women's or girl's overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No.62.04
62.03	Men's or boy's suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
62.04	Women's or girl's suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
62.05	<i>Men's or boy's shirts</i>
62.06	<i>Women's or girl's blouses, shirts and shirt blouses</i>
62.07	Men's or boy's singlets and other vests, underpants, briefs, night-shirts, pajamas, bathrobes, dressing gowns and similar articles
62.08	Women's or girl's singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pajamas, negligees, bathrobes, dressing gowns and similar articles
62.09	Babies' garments and clothing accessories
62.10	Garments, made up fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 5907.0000
62.11	Track suits, ski suits and swimwear; other garments
6212.10.00	Brassieres
6212.20.00	Girdles and panty-girdles
62.13	Handkerchiefs
62.14	Shawls, scarves, mufflers, mantillas, veils and the like
62.15	Ties, bow ties and cravats
ex. 62.16	Gloves, mittens and mitts (excluding industrial gloves)
6217.10.00	Other made up clothing accessories
63.02	Bed linen, table linen, toilet linen and kitchen linen
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances
63.04	Other furnishing articles, excluding those of Heading No. 94.04
6307.10	Other made up clothing accessories

6307.90.20	Dress patterns, of other textile materials
6307.90.30	Flags, pennants and banners
6307.90.40	Pin cushions
6307.90.90	Other made up textile articles
6309.00.00	Worn clothing and other worn articles
6401.10.00	Footwear incorporating a protective metal toe-cap
6401.92.10	Waterproof boots (Wellingtons)
6403.40.00	Other footwear, incorporating a protective metal toe-cap
6503.00.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No.6501.00, whether or not lined or trimmed
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
ex. 65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed
ex. 65.06	Other headgear, whether or not lined or trimmed (excluding safety headgear)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
6602.0000	Walking-sticks, seat-sticks, whips, riding-crops and the like
6701.00.10	Fans
6702.10.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage and fruit
ex. 68.02	Articles of worked monumental or building stone (except slate)
6803.00.10	Troughs, reservoirs, basins and sinks, of slate or of agglomerated slate
6809.90.90	Other articles of plaster or of composition based on plaster
6810.99.10	Statues, statuettes, animal figures; vases, flower pots, architectural and garden ornaments; bird baths, fountain basins, tomb stones; reservoirs and troughs
69.13	Statuettes and other ornamental ceramic articles
69.14	Other ceramic articles
7016.10.90	Other glass cubes and other glass smallwares
7018.90.90	Other statuettes and other ornaments of lamp-worked glass and articles of glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares
7321.11.10	Stoves and ranges
7321.11.20	Cookers

7321.11.30	Barbeques
7323.10.20	Pot scourers and scouring or polishing pads
7323.93.00	Household articles of stainless steel:
7323.93.10	Baking pans
7323.93.20	Buckets
7323.93.30	Dust bins
7323.93.40	Funnels
7323.93.50	Watering-cans
7323.93.60	Clothes hangers
7323.93.70	Letter boxes
7323.94.00	Household articles of iron (other than cast iron), or steel, enameled:
7323.94.10	Baking pans
7323.94.20	Buckets
7323.94.30	Dust bins
7323.94.40	Funnels
7323.94.50	Watering-cans
7323.94.60	Clothes hangers
7323.94.70	Letter boxes
7615.10.10	Saucepans
7615.10.20	Baking, stew and frying pans
8212.20.10	Safety razor blades
8310.0000	Sign-plates, name plates, address plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05
ex. 8414.51	Table, floor, wall or window fans, with a self-contained electric motor of an output not exceeding 125W
ex. 84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated (excluding parts)
ex. 84.18	Refrigerators, freezers and other re Fridgerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15 (excluding other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture or parts)
8419.19.10	Solar water heaters, for domestic use

8419.19.20	Other solar water heaters
8419.19.30	Other water heaters, for domestic use
8419.19.90	Other water heaters, non electric
8421.12.10	Clothes-dryers for domestic use
85.06	Primary cells and primary batteries
85.07	Electric accumulators, including separators thereof, whether or not rectangular (including square)
8509.80.10	Blenders
8516.10.10	Electric instantaneous or storage water heaters
8516.60.10	Stoves and cookers
ex 85.19	Other record- players
ex8519.30.00	Turntables (record-decks)
ex8519.81.20	Pocket-size cassette-players
ex8519.81.40	Other magnetic tape recorders incorporating sound reproducing apparatus
ex8519.81.90	Other, cassette-type
ex8519.81.90	Other sound reproducing apparatus
ex8519.81.90	Other cassette type magnetic tape recorders
8520.29.60	Other magnetic tape recorders incorporating sound reproducing apparatus
8523.80.90	Gramophone records
8524.40.00	Magnetic tapes for reproducing phenomena other than sound or image
8523.29.90	Other magnetic tapes
85.27	Reception apparatus for radio-telephony or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors
ex8539	Other filament lamps, excluding ultra-violet or infra-red lamps
8539.39.00	Other discharge lamps
9206.00.10	Steel band instruments
9401.30.00	Swivel seats with variable height adjustment
ex9401	Seats of cane, osier, bamboo or similar materials

ex9401	Other seats, with wooden frames
ex9401	Other seats, with metal frames
9401.80.00	Other seats
9401.90.00	Parts of seats
9403.20.90	Other metal furniture
9403.40.00	Wooden furniture of a kind used in the kitchen
9403.50.00	Wooden furniture of a kind used in the bedroom
9403.60.90	Other wooden furniture
9403.70.90	Other furniture of plastics
9403.81.90	Other furniture of other materials
9403.90.00	Parts of other furniture
9404.10.00	Mattress supports
ex9404	Mattresses
9404.90.00	Other articles of bedding and similar furnishings
9504.40.00	Playing cards
9504.90.10	Draught and chess boards
9505.10.10	Artificial Christmas trees
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by molding)
96.02	Worked vegetable or mineral carving material and articles of these materials; molded or carved articles of wax, of stearin, of natural gums or natural resins or of modeling pastes, and other molded or carved articles, not elsewhere specified or included; worked, unhardened gelatin, (except gelatin of heading No. 3503.00) and articles of unhardened gelatin
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles
ex. 9603.20	Tooth brushes
9603.90.10	Feather dusters
9603.90.20	Scrubbing brushes
9603.90.30	Other brooms and mops for sweeping roads and floors
9608.10.00	Ball point pens
9611.00.10	Rubber stamps

9613.10.00	Pocket lighters, gas fuelled, non-refillable
ex9615	Combs, hair-slides and the like
9615.90.10	Hairpins