## **Chapter 45**

## Cork and articles of cork

## Note.

- 1.- This Chapter does not cover:
  - (a) (b) (c)

  - Footwear or parts of footwear of Chapter 64;
    Headgear or parts of headgear of Chapter 65; or
    Articles of Chapter 95 (for example, toys, games, sports requisites).

HE Codo		Description	Unit	ICL/ SLSI								Gen	VAT	PAL		Coss	Excise	SSCI	S			
ns code					SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	Duty	Gen	SG	Cess	(S.P.D)	SSCL
		waste cork; crushed, granulated or																				
4501.10 4501.90			kg kg						Free Free	Free Free		Free Free	Free Free	Free Free	Free Free	18% 18%	Ex Ex				2.5% 2.5%	
4502.00		squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		Articles of natural cork (+).																				
4503.10 4503.90			kg kg						Free Free	Free Free		5% 5%	4.5% 4.5%		15% 15%	18% 18%	Ex Ex				2.5% 2.5%	$\pm$
		binding substance) and articles of																				
4504.10		shape; solid cylinders, including discs	kg						Free	Free		5%	4.5%		15%	18%	Ex				2.5%	
	4501.90 4502.00 4503.10 4503.90	4501.10 - 4501.90 - 4502.00 - 4503.10 - 4503.90 -	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared 4501.90 - Other  Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).  Articles of natural cork (+).  4503.10 - Corks and stoppers 4503.90 - Other  Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.  4504.10 - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg 4501.90 - Other kg  Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).  Articles of natural cork (+).  4503.10 - Corks and stoppers kg 4503.90 - Other kg  Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.  4504.10 - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg 4501.90 - Other kg  Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).  Articles of natural cork (+).  4503.10 - Corks and stoppers kg 4503.90 - Other kg  Agglomerated cork (with or without a binding substance) and articles of aqqlomerated cork.  4504.10 - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg 4501.90 - Other kg  Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).  Articles of natural cork (+).  4503.10 - Corks and stoppers kg 4503.90 - Other kg  Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.  4504.10 - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg 4501.90 - Other  Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).  Articles of natural cork (+).  4503.10 - Corks and stoppers kg 4503.90 - Other  Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.  4504.10 - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg	HS Code  Description  Unit SISI AP AD BN GT  Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg 4501.90 - Other  Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).  Articles of natural cork (+).  Articles of natural cork (with or without a binding substance) and articles of aqqlomerated cork.  4504.10 - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	HS Code  Description  Unit SLST AP AD BN GT IN  Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg 4501.90 - Other kg  Ratural cork, debacked or roughly squared, or in rectangular (including squared) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).  Articles of natural cork (+).  Asglomerated cork (with or without a binding substance) and articles of aqqlomerated cork.  4504.10 - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs  RP AD BN GT IN  AP AD BN GT IN  AP AD BN GT IN  Free	HS Code  Description  Unit SLS7 SLS1  AP AD BN GT IN PK  Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10  Natural cork, raw or simply prepared kg  Other  Rog  Natural cork, raw or simply prepared kg  HSO2.00  Natural cork, raw or simply prepared kg  Natural cork, debacked or roughly squared, or in rectangular (including squared) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).  Articles of natural cork (+).  Assignment of the precipitation of the	HS Code  Description  Unit SLSI AP AD BN GT IN PK SA  Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg 4501.90 - Other  Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).  Articles of natural cork (+).  4503.10 - Corks and stoppers kg 4503.90 - Other  Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.  4504.10 - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	HS Code  Description  Unit SLSI AP AD BN GT IN PK SA SF  Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg 4501.90 - Other  Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).  Articles of natural cork (+).  4503.10 - Corks and stoppers kg Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.  4504.10 - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs  RA D BN GT IN PK SA SF  AP AD BN GT IN PK SA SE  Free Free Free Free Free Free Free Fre	HS Code  Description  Unit SLST  AP AD BN GT IN PK SA SF SD  Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg Free Free Free Free Free Free Free Fre	HS Code  Description  Unit SLSI AP AD BN GT IN PK SA SF SD SG  Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg Free Free Free Free Free Free Free Fre	HS Code  Description  Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg	HS Code  Description  Unit SLST AP AD BN GT IN PK SA SF SD SG Duty  Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg Free Free Free Free Free Free Free Fre	HS Code  Description  Unit SLS SIST AP AD BN GT IN PK SA SF SD SG Duty VAT Gen  Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg ST	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10 - Natural cork, raw or simply prepared kg	HS Code  Description  Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.  4501.10  Natural cork, raw or simply prepared kg  State of the control of the	HS Code   Description	Natural cork, raw or simply prepared; waste cork; crushed, granulated or around cork.   Natural cork, raw or simply prepared; waste cork; crushed, granulated or around cork.   Natural cork, raw or simply prepared   Natural cork, raw or simply prepare