

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty
				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Chapter 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

32.01

Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.

3201.10.00	- Quebracho extract	KGM
3201.20.00	- Wattle extract	KGM
3201.90	- Other:	
3201.90.10	-- Gambier	KGM
3201.90.90	-- Other	KGM

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.				
	3202.10.00	- Synthetic organic tanning substances	KGM			
	3202.90.00	- Other	KGM			
32.03		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.				
	3203.00.10	- Of a kind used in the food or drink industries	KGM			
	3203.00.90	- Other	KGM			
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.				
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:				
	3204.11	-- Disperse dyes and preparations based thereon:				
	3204.11.10	--- Crude	KGM			
	3204.11.90	--- Other	KGM			
	3204.12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon:				
	3204.12.10	--- Acid dyes	KGM			
	3204.12.90	--- Other	KGM			
	3204.13.00	-- Basic dyes and preparations based thereon	KGM			
	3204.14.00	-- Direct dyes and preparations based thereon	KGM			
	3204.15.00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	KGM			
	3204.16.00	-- Reactive dyes and preparations based thereon	KGM			
	3204.17.00	-- Pigments and preparations based thereon	KGM			
	3204.19.00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	KGM			
	3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	KGM			
	3204.90.00	- Other	KGM			
32.05	3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	KGM			

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty
				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.				
		- Pigments and preparations based on titanium dioxide:				
	3206.11	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter:				
	3206.11.10	--- Pigments	KGM			
	3206.11.90	--- Other	KGM			
	3206.19	-- Other:				
	3206.19.10	--- Pigments	KGM			
	3206.19.90	--- Other	KGM			
	3206.20	- Pigments and preparations based on chromium compounds:				
	3206.20.10	-- Chrome yellow, chrome green, molybdate orange or red based on chromium compounds	KGM			
	3206.20.90	-- Other	KGM			
		- Other colouring matter and other preparations:				
	3206.41	-- Ultramarine and preparations based thereon:				
	3206.41.10	--- Preparations	KGM			
	3206.41.90	--- Other	KGM			
	3206.42	-- Lithopone and other pigments and preparations based on zinc sulphide:				
	3206.42.10	--- Preparations	KGM			
	3206.42.90	--- Other	KGM			
	3206.49	-- Other:				
	3206.49.10	--- Preparations	KGM			
	3206.49.90	--- Other	KGM			
	3206.50	- Inorganic products of a kind used as luminophores:				
	3206.50.10	-- Preparations	KGM			
	3206.50.90	-- Other	KGM			
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.				
	3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	KGM			
	3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations:				
	3207.20.10	-- Enamel frits	KGM			
	3207.20.90	-- Other	KGM			
	3207.30.00	- Liquid lustres and similar preparations	KGM			
	3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	KGM			

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty
				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.				
	3208.10	- Based on polyesters:				
		- - Varnishes (including lacquers):				
	3208.10.11	- - - Of a kind used in dentistry	LTR			
	3208.10.19	- - - Other	LTR			
	3208.10.90	- - Other	LTR			
	3208.20	- Based on acrylic or vinyl polymers:				
	3208.20.40	- - Anti-fouling or anti-corrosive paints for ships' hulls	LTR			
	3208.20.70	- - Varnishes (including lacquers), of a kind used in dentistry	LTR			
	3208.20.90	- - Other	LTR			
	3208.90	- Other:				
		- - Varnishes (including lacquers), exceeding 100 °C heat resistance:				
	3208.90.11	- - - Of a kind used in dentistry	LTR			
	3208.90.19	- - - Other	LTR			
		- - Varnishes (including lacquers), not exceeding 100 °C heat resistance:				
	3208.90.21	- - - Of a kind used in dentistry	LTR			
	3208.90.29	- - - Other	LTR			
	3208.90.90	- - Other	LTR			
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.				
	3209.10	- Based on acrylic or vinyl polymers:				
	3209.10.10	- - Varnishes (including lacquers)	LTR			
	3209.10.40	- - Leather paints	LTR			
	3209.10.50	- - Anti-fouling or anti-corrosive paints for ships' hulls	LTR			
	3209.10.90	- - Other	LTR			
	3209.90.00	- Other	LTR			
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.				
	3210.00	- Varnishes (including lacquers):				
	3210.00.11	- - Exceeding 100 °C heat-resistance	LTR			
	3210.00.19	- - Other	LTR			
	3210.00.20	- Distempers	LTR			
	3210.00.30	- Prepared water pigments of a kind used for finishing leather	LTR			
	3210.00.50	- Polyurethane tar coating	LTR			
	3210.00.90	- Other	LTR			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
32.11	3211.00.00	Prepared driers.	KGM			
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.				
	3212.10.00	- Stamping foils	KGM			
	3212.90	- Other:				
		-- Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels):				
	3212.90.11	--- Aluminium paste	KGM			
	3212.90.12	--- Other, for leather	KGM			
	3212.90.19	--- Other	KGM			
		-- Dyes and other colouring matter put up in forms or packings for retail sale:				
	3212.90.21	--- Of a kind used in the food or drink industries	KGM			
	3212.90.29	--- Other	KGM			
32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.				
	3213.10.00	- Colours in sets	VAL			
	3213.90.00	- Other	VAL			
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.				
	3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	KGM			
	3214.90.00	- Other	KGM			
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.				
		- Printing ink:				
	3215.11	-- Black:				
	3215.11.10	--- Ultra-violet curable inks	KGM			
	3215.11.90	--- Other	KGM			
	3215.19.00	-- Other	KGM			
	3215.90	- Other:				
	3215.90.10	-- Carbon mass of a kind used to manufacture one-time carbon paper	KGM			
	3215.90.60	-- Drawing ink and writing ink	KGM			
	3215.90.90	-- Other	KGM			