

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

Chapter 38

Miscellaneous chemical products

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel’s oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		<p>4. Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:</p> <p>(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;</p> <p>(b) Industrial waste;</p> <p>(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or</p> <p>(d) Clinical waste, as defined in Note 6 (a) below.</p> <p>5. For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).</p> <p>6. For the purposes of heading 38.25, the expression “other wastes” applies to:</p> <p>(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);</p> <p>(b) Waste organic solvents;</p> <p>(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and</p> <p>(d) Other wastes from chemical or allied industries.</p> <p>The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).</p> <p>7. For the purposes of heading 38.26, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.</p>				

Subheading Notes.

- Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (*p*-chlorophenyl) ethane); dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Subheading 3808.50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).				
		2. For the purposes of subheadings 3825.41 and 3825.49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.				
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.				
	3801.10.00	- Artificial graphite	KGM			
	3801.20.00	- Colloidal or semi-colloidal graphite	KGM			
	3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	KGM			
	3801.90.00	- Other	KGM			
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.				
	3802.10.00	- Activated carbon	KGM			
	3802.90	- Other:				
	3802.90.10	-- Activated bauxite	KGM			
	3802.90.20	-- Activated clays or activated earths	KGM			
	3802.90.90	-- Other	KGM			
38.03	3803.00.00	Tall oil, whether or not refined.	KGM			
38.04		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.				
	3804.00.10	- Concentrated sulphite lye	KGM			
	3804.00.90	- Other	KGM			
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.				
	3805.10.00	- Gum, wood or sulphate turpentine oils	KGM			
	3805.90.00	- Other	KGM			
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.				
	3806.10.00	- Rosin and resin acids	KGM			
	3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	KGM			

38.06 – 38.08 Section VI

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	3806.30	- Ester gums:				
	3806.30.10	-- In blocks	KGM			
	3806.30.90	-- Other	KGM			
	3806.90	- Other:				
	3806.90.10	-- Run gums in blocks	KGM			
	3806.90.90	-- Other	KGM			
38.07	3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	KGM			
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).				
	3808.50	- Goods specified in Subheading Note 1 to this Chapter:				
	3808.50.10	-- Insecticides	KGM			
		-- Fungicides:				
	3808.50.21	--- In aerosol containers	KGM			
	3808.50.29	--- Other	KGM			
		-- Herbicides:				
	3808.50.31	--- In aerosol containers	KGM			
	3808.50.39	--- Other	KGM			
	3808.50.40	-- Anti-sprouting products	KGM			
	3808.50.50	-- Plant-growth regulators	KGM			
	3808.50.60	-- Disinfectants	KGM			
		-- Other:				
	3808.50.91	--- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	KGM			
	3808.50.99	--- Other	KGM			
		- Other:				
	3808.91	-- Insecticides:				
		--- Intermediate preparations for the manufacture of insecticides:				
	3808.91.11	---- Containing 2-(1-methylpropyl) phenol methylcarbamate	KGM			
	3808.91.19	---- Other	KGM			
	3808.91.20	--- In the form of mosquito coils	KGM			
	3808.91.30	--- In the form of mosquito mats	KGM			
		--- Other:				
		---- In aerosol containers:				
	3808.91.91	----- Having a deodorising function	KGM			
	3808.91.92	----- Other	KGM			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		---- Other:				
	3808.91.93	----- Having a deodorising function	KGM			
	3808.91.99	----- Other	KGM			
	3808.92	-- Fungicides:				
		--- In aerosol containers:				
	3808.92.11	---- With a validamycin content not exceeding 3 % by net weight	KGM			
	3808.92.19	---- Other	KGM			
	3808.92.90	--- Other	KGM			
	3808.93	-- Herbicides, anti-sprouting products and plant-growth regulators:				
		--- Herbicides:				
	3808.93.11	---- In aerosol containers	KGM			
	3808.93.19	---- Other	KGM			
	3808.93.20	--- Anti-sprouting products	KGM			
	3808.93.30	--- Plant-growth regulators	KGM			
	3808.94	-- Disinfectants:				
	3808.94.10	--- Containing mixtures of coal tar acid and alkalis	KGM			
	3808.94.20	--- Other, in aerosol containers	KGM			
	3808.94.90	--- Other	KGM			
	3808.99	-- Other:				
	3808.99.10	--- Wood preservatives, containing insecticides or fungicides	KGM			
	3808.99.90	--- Other	KGM			
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.				
	3809.10.00	- With a basis of amylaceous substances	KGM			
		- Other:				
	3809.91	-- Of a kind used in the textile or like industries:				
	3809.91.10	--- Softening agents	KGM			
	3809.91.90	--- Other	KGM			
	3809.92.00	-- Of a kind used in the paper or like industries	KGM			
	3809.93.00	-- Of a kind used in the leather or like industries	KGM			
38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.				
	3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	KGM			
	3810.90.00	- Other	KGM			

38.11 – 38.16 Section VI

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.				
		- Anti-knock preparations:				
	3811.11.00	-- Based on lead compounds	KGM			
	3811.19.00	-- Other	KGM			
		- Additives for lubricating oils:				
	3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals:				
	3811.21.10	--- Put up for retail sale	KGM			
	3811.21.90	--- Other	KGM			
	3811.29.00	-- Other	KGM			
	3811.90	- Other:				
	3811.90.10	-- Rust preventatives or corrosion inhibitors	KGM			
	3811.90.90	-- Other	KGM			
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.				
	3812.10.00	- Prepared rubber accelerators	KGM			
	3812.20.00	- Compound plasticisers for rubber or plastics	KGM			
	3812.30.00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	KGM			
38.13	3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	KGM			
38.14	3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	KGM			
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.				
		- Supported catalysts:				
	3815.11.00	-- With nickel or nickel compounds as the active substance	KGM			
	3815.12.00	-- With precious metal or precious metal compounds as the active substance	KGM			
	3815.19.00	-- Other	KGM			
	3815.90.00	- Other	KGM			
38.16		Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.				
	3816.00.10	- Refractory cements	TNE			
	3816.00.90	- Other	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
38.17	3817.00.00	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02.	KGM			
38.18	3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	KGM			
38.19	3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	KGM			
38.20	3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	KGM			
38.21		Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.				
	3821.00.10	- Prepared culture media for the development of micro-organisms	KGM			
	3821.00.90	- Other	KGM			
38.22		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.				
	3822.00.10	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents	KGM			
	3822.00.20	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents	KGM			
	3822.00.30	- Sterilisation indicator strips and tapes	KGM			
	3822.00.90	- Other	KGM			
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.				
		- Industrial monocarboxylic fatty acids; acid oils from refining:				
	3823.11.00	-- Stearic acid	TNE			
	3823.12.00	-- Oleic acid	TNE			
	3823.13.00	-- Tall oil fatty acids	TNE			
	3823.19	-- Other:				
	3823.19.10	--- Acid oils from refining	TNE			
	3823.19.90	--- Other	TNE			
	3823.70	- Industrial fatty alcohols:				
	3823.70.10	-- In the form of wax	TNE			
	3823.70.90	-- Other	TNE			

38.24 Section VI

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.				
	3824.10.00	- Prepared binders for foundry moulds or cores	KGM			
	3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	KGM			
	3824.40.00	- Prepared additives for cements, mortars or concretes	KGM			
	3824.50.00	- Non-refractory mortars and concretes	KGM			
	3824.60.00	- Sorbitol other than that of subheading 2905.44	KGM			
		- Mixtures containing halogenated derivatives of methane, ethane or propane:				
	3824.71	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):				
	3824.71.10	--- Transformer and circuit breaker oils, containing by weight less than 70 % or of petroleum oils or of oils obtained from bituminous minerals	KGM			
	3824.71.90	--- Other	KGM			
	3824.72.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	KGM			
	3824.73.00	-- Containing hydrobromofluorocarbons (HBFCs)	KGM			
	3824.74	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):				
	3824.74.10	--- Transformer and circuit breaker oils, containing by weight less than 70 % or of petroleum oils or of oils obtained from bituminous minerals	KGM			
	3824.74.90	--- Other	KGM			
	3824.75.00	-- Containing carbon tetrachloride	KGM			
	3824.76.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	KGM			
	3824.77.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	KGM			
	3824.78.00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	KGM			
	3824.79.00	-- Other	KGM			
		- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:				
	3824.81.00	-- Containing oxirane (ethylene oxide)	KGM			
	3824.82.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	KGM			
	3824.83.00	-- Containing tris(2,3-dibromopropyl) phosphate	KGM			
	3824.90	- Other:				
	3824.90.10	-- Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	KGM			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	3824.90.30	-- Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	KGM			
	3824.90.40	-- Composite inorganic solvents	KGM			
	3824.90.50	-- Acetone oil	KGM			
	3824.90.60	-- Chemical preparations containing monosodium glutamate	KGM			
	3824.90.70	-- Other chemical preparations, of a kind used in the manufacture of foodstuff	KGM			
		-- Other:				
	3824.90.91	--- Naphthenic acids, their water insoluble salts and their esters	KGM			
	3824.90.99	--- Other	KGM			
38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.				
	3825.10.00	- Municipal waste	KGM			
	3825.20.00	- Sewage sludge	KGM			
	3825.30	- Clinical waste:				
	3825.30.10	-- Syringes, needles, cannulae and the like	KGM			
	3825.30.90	-- Other	KGM			
		- Waste organic solvents:				
	3825.41.00	-- Halogenated	KGM			
	3825.49.00	-- Other	KGM			
	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	KGM			
		- Other wastes from chemical or allied industries:				
	3825.61.00	-- Mainly containing organic constituents	KGM			
	3825.69.00	-- Other	KGM			
	3825.90.00	- Other	KGM			
38.26		Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.				
	3826.00.10	- Coconut methyl ester (CME)	KGM			
	3826.00.90	- Other	KGM			\$1.00 per dal of dutiable diesel fuel