

CHAPTER 32

TANNING OR DYEING EXTRACTS; TANNIN AND THEIR DERIVATIVES; DYES PIGMENTS AND OTHER COLOURING

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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
32.01	Tanning extracts of vegetable origin; tannins and other derivatives					
3201.1000.00	Quebracho extract		5	5		
3201.2000.00	Wattle extract		5	5		
3201.9000.00	Tanning extracts of vegetable origin; ta Other		5	5		
32.02	Synthetic organic and inorganic tanning substances; tanning preparations					
3202.1000.00	Synthetic organic tanning substances		5	5		
3202.9000.00	Synthetic ganic tanning substances; in other		10	5		
32.03	Colouring matter of vegetable or animal origin, and preparations					
3203.0010.00	Natural indigo		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
32.03 3203.0090.00	Colouring matter of vegetable or animal origin, and preparations .		5	5		
32.04 3204.1100.00 3204.1200.00 3204.1300.00 3204.1400.00 3204.1500.00 3204.1600.00 3204.1700.00 3204.1900.00 3204.2000.00 3204.9000.00	Synthetic organic colouring matter and preparations and products Disperse dyes and preparations based thereon Acid dyes, whether or not premetallised, and preparation Basic dyes and preparations based thereon Direct dyes and preparations based thereon Vat dyes (including those usable in that state as pigmen Reactive dyes and preparations based thereon Pigments and preparations based thereon Other, including mixtures of colouring matter of two or Synthetic organic products of a kind used as fluorescent brightening agents Other Synthetic organic colouring matter, whether or not		5 5 5 5 5 10 5 5 5 5	5 5 5 5 5 5 5 5 5 5		
32.05 3205.0000.00	Colour lakes; preparations based on colour lakes as specified in note 3 .		10	5		
32.06 3206.1100.00 3206.1900.00 3206.2000.00 3206.4100.00 3206.4200.00 3206.4910.00 3206.4920.00 3206.4990.00 3206.5000.00	Other colouring matter, nes; inorganic products used as luminophores Containing 80 % or more by weight of titanium dioxide calculated on the dry matter Other pigments and preparations based on titanium dioxide Pigments and preparations based on chromium compounds Ultramarine and preparations based thereon Lithopone and other pigments and preparations based on zinc sulphide Pigments and preparations based on cadmium compounds Pigments and preparations based on hexacyanoferrates (ferrocynides and ferricynides) Other pigments covered in the heading not specified or included Inorganic products of a kind used as luminophores		5 5 5 5 5 5 5 10 5	5 5 5 5 5 5 5 5 5		
32.07 3207.1000.00 3207.2000.00 3207.3000.00 3207.4000.00	Prepared pigments, opacifiers... for ceramics, etc; glass frit... Prepared pigments, prepared opacifiers, prepared colours and similar preparations Vitrifiable enamels and glazes, engobes (slips) and similar preparations Liquid lustres and similar preparations Glass frit and other glass, in the form of powder, granules or flakes		5 5 5 5	5 5 5 5		
32.08 3208.1000.00 3208.2010.00 3208.2010.10 3208.2020.00 3208.2090.00 3208.9010.00 3208.9021.00 3208.9029.00 3208.9090.00	Paints and varnishes based on polymers in a non-aqueous medium Based on polyesters Varnishes (including lacquers) Varnishes for Banknotes for NSPMC Paints (including enamels) Solutions as defined in Note 4 to this Chapter Varnishes Dry powder paint Other Paints and varnishes covered in the heading not specified or included Solutions as defined in Note 4 to this Chapter		20 20 5 20 20 20 20 20 20 20	5 5 5 5 5 5 5 5 5 5	15 10	

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
32.08	Paints and varnishes based on polymers in a non-aqueous medium					
32.09	Paints and varnishes, in an aqueous medium					
3209.1010.00	Varnishes		20	5		
3209.1020.00	Paints		20	5		
3209.9010.00	Varnishes		20	5		
3209.9020.00	Paints		20	5		
32.10	Other paints and varnishes (incl. enamels...)...					
3210.0010.00	Varnishes		20	5		
3210.0020.00	Paints		20	5		
3210.0090.00	.		20	5		
32.11	Prepared driers					
3211.0000.00	.		5	5		
32.12	Pigments used for paint making; stamping foils; dyes; for retail sale					
3212.1000.00	Stamping foils		5	5		
3212.9000.00	Pigments (including metallic powders and Other		5	5		
32.13	Artists', students' or signboard painters' colours, in packings					
3213.1000.00	Colours in sets		10	5		
3213.9000.00	Artists, students or signboard painter Other		10	5		
32.14	Glaziers putty, etc; painters' fillings; non-refractory surfacing preps					
3214.1010.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics		10	5		
3214.1020.00	Painters' fillings		10	5		
3214.9000.00	nonrefractory surfacing preparations for facades, indoor		10	5		
32.15	Printing ink, writing or drawing ink and other inks					
3215.1100.00	Black		10	5		
3215.1100.10	Black ink imported by Nigera Security Printing and Minting		5	5.0		
3215.1100.19	Black ink , Other		10	5		
3215.1100.21	Security and offset inks for paper and polymer substrates for NSPMC		5.0	5.0		
3215.1100.29	Security and offset inks for paper and polymer, other		10	5		
3215.1100.41	Pigments in paste forms; clear intaglio for polymer for NSPMC		5.0	5.0		
3215.1100.49	Pigments in paste forms; clear intaglio for polymer, other		10.0	5.0		
3215.1900.00	Printing ink, writing or drawing ink and Other[printing ink]		10	5		
3215.1900.10	Other printing inks, for NSPMC		5	5.0		
3215.1900.90	Other printing inks, others		10	5.0		
3215.9010.00	Writing ink		10	5		
3215.9090.00	Other ink not specified		20	5		