

**CHAPTER 45  
CORK AND ARTICLES OF CORK**

NOTES

1. This Chapter does not cover:

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (ex., toys, games, sports requisites).

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>45.01</b>	<b>Natural cork; waste cork; crushed, granulated or ground cork</b>					
4501.1000.00	Natural cork, raw or simply prepared		5	5		
4501.9000.00	..Other		5	5		
<b>45.02</b>	<b>Natural cork, debacked or roughly squared..., etc</b>					
4502.0000.00	Natural cork, debacked or roughly squared, or in rectangular		5	5		
<b>45.03</b>	<b>Articles of natural cork</b>					
4503.1000.00	Corks and stoppers		10	5		
4503.9010.00	Floats for fishing nets		5	5		
4503.9090.00	.		20	5		
<b>45.04</b>	<b>Agglomerated cork and articles of agglomerated cork</b>					
4504.1000.00	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		10	5		
4504.9000.00	... Other		20	5		