

**CHAPTER 96
MISCELLANEOUS MANUFACTURED ARTICLES**

Notes.

1.-This Chapter does not cover :

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (ij)Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2.-In heading 96.02 the expression " vegetable or mineral carving material " means :

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.-In heading 96.03 the expression " prepared knots and tufts for broom or brush making " applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.-Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
96.01	Worked ivory, bone, tortoise-shell... and articles thereof					
9601.1000.00	Worked ivory and articles of ivory		20	5		
9601.9000.00	...and other animal carving material, and articles of these materials		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
96.02 9602.0000.00	Worked vegetable or mineral...; moulded... articles of wax, sterin, etc ..and unhardened gelatin.		5	5		
96.03 9603.1000.00 9603.2100.00 9603.2900.00 9603.3010.00 9603.3090.00 9603.4000.00 9603.5000.00 9603.9000.00	Brooms, brushes, hand-operated mechanical floor sweepers, etc... . Tooth brushes, including dentalplate brushes ...and toilet brushes use on the person and parts of appliances Artists' brushes and writing brushes Brushes for the application of cosmetics: .30); paint pads and rollers Other brushes constituting parts of machines, appliances or vehicles .03	U U U U U U U U	20 20 20 20 20 20 20 20	5 5 5 5 5 5 5 5		
96.04 9604.0000.00	Hand sieves and hand riddles .	U	20	5		
96.05 9605.0000.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning .	U	20	5		
96.06 9606.1000.00 9606.2100.00 9606.2200.00 9606.2900.00 9606.3000.00	Buttons, press-fasteners... and articles thereof; button blanks Pressfasteners, snapfasteners and pressstuds and parts therefor Buttons of plastics, not covered with textile material Buttons of base metal, not covered with textile material .06 Button moulds and other parts of buttons; button blanks		20 20 20 20 20	5 5 5 5 5		
96.07 9607.1100.00 9607.1900.00 9607.2000.00	Slide fasteners and parts thereof Slide fasteners Fitted with chain scoops of base metal Slide fasteners not fitted with chain scoops of base metal Parts of Slide fasteners		20 20 10	5 5 5		
96.08 9608.1000.00 9608.2000.00 9608.3000.00 9608.4000.00 9608.5000.00 9608.6000.00 9608.9100.00 9608.9910.00 9608.9990.00	Ball-point, felt tipped...pens and pencils and articles therefor Ball point pens Felt tipped and other poroustipped pens and markers Fountain pens, stylograph pens and other pens Propelling or sliding pencils .10.00.00 to 9608.50.00 -Refills for ball point pens,comprising... Refills for ball point pens, comprising the ball point and inkreservoir Pen nibs and nib points Ball points .08	U U U U U U U U	20 20 20 20 20 20 20 10 5 20	5 5 5 5 5 5 5 5 5 5		
96.09 9609.1000.00 9609.2000.00 9609.9000.00	Pencils (excl. of 96.08), crayons, pencil leads, pastels, etc Pencils and crayons, with leads encased in a rigid sheath Pencil leads, black or coloured .		20 20 20	5 5 5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
96.10 9610.0000.00	Slates and boards, with writing or drawing surfaces .		20	5		
96.11 9611.0000.00	Date, sealing or numbering stamps, etc, for use in the hand ..		20	5		
96.12 9612.1000.00 9612.2000.00	Typewriter or similar ribbons inked or otherwise prepared; ink-pads Ribbonsu Inkpads	U U	20 20	5 5		
96.13 9613.1000.00 9613.2000.00 9613.8000.00 9613.9000.00	Cigarette lighters and other lighters, and parts thereof Pocket lighters, gas fuelled, nonrefillable Pocket lighters, gas fuelled, refillable Other lighters Parts of Cigarette lighters and other lighters	U U U	20 20 20	5 5 5		
96.14 9614.0000.00	Smoking pipes and cigar or cigarette holders, and parts thereof .		20	5		
96.15 9615.1100.00 9615.1900.00 9615.9000.00	Combs, hair-slides, etc; hairpins; curling pins, etc, and parts thereof Combs, hairslides and the like of hard rubber or plastics Combs, hairslides and the like other than of rubber or plastics ... and the like, escl. 85.16, and parts thereof.		20 20 20	5 5 5		
96.16 9616.1000.00 9616.2000.00	Scent sprays..., etc; powder-puffs and pads for cosmetics, etc Scent sprays and similar toilet sprays, and mounts and heads therefor Powderpuffs and pads for the application of cosmetics or toilet preparations		20 20	5 5		
96.17 9617.0000.00	Vacuum flasks, etc, complete with cases; parts thereof (excl. inners) .		20	5		
96.18 9618.0000.00	Tailors' dummies, etc; automata and other animated displays .		20	5		
96.19 9619.0010.00 9619.0021.00 9619.0022.00 9619.0029.00	Sanitary towels (pads) and tampons, including similar articles Sanitary towels (pads) and tampons including including similar articles Napkin and napkin liners for babies Incontinence pad for adult use .		20 20 20 20	5 5 5 5		