

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	NG DUTY RATE
32.01	Tanning extracts of vegetable origin; tannins and other derivatives		
3201.1000.00	Quebracho extract		5
3201.2000.00	Wattle extract		5
3201.9000.00	Other tanning extracts of vegetable origin		5
32.02	Synthetic organic and inorganic tanning substances; tanning preparations		
3202.1000.00	Synthetic organic tanning substances		5
3202.9000.00	Inorganic tanning substances; tanning preparations etc		10
32.03	Colouring matter of vegetable or animal origin, and preparations		
3203.0010.00	Natural Indigo		5

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
32.03	Colouring matter of vegetable or animal origin, and preparations		
3203.0090.00	Other colouring matter and other preparations		5
32.04	Synthetic organic colouring matter and preparations and products		
3204.1100.00	Disperse dyes and preparations based thereon		5
3204.1200.00	Acid dyes and preparations; mordant dyes and preparations based thereon		5
3204.1300.00	Basic dyes and preparations based thereon		5
3204.1400.00	Direct dyes and preparations based thereon		5
3204.1500.00	Vat dyes and preparations based thereon		5
3204.1600.00	Reactive dyes and preparations based thereon		5
3204.1700.00	Pigments and preparations based thereon		10
3204.1900.00	Other,including mixtures of colouring matter		5
3204.2000.00	Synthetic organic products used as fluorescent brightening agents		5
3204.9000.00	Other synthetic organic colouring matter and preparations		5
32.05	Colour lakes; preparations based on colour lakes as specified in note 3		
3205.0000.00	Colour lakes; preparations based on colour lakes as specified in Note 3		10
32.06	Other colouring matter, nes; inorganic products used as luminophores		
3206.1100.00	Pigments containing 80% by weight of titanium dioxide		5
3206.1900.00	Other pigments and preparations based on titanium dioxide		5
3206.2000.00	Pigments and preparations based on chromium compounds		5
3206.4100.00	Ultramarine and preparations based thereon		5
3206.4200.00	Lithopone and other pigments and preparations based on zinc sulphide		5
3206.4900.00	Other colouring matter and other preparations		10
3206.5000.00	Inorganic products of a kind used as luminophores		5
32.07	Prepared pigments, opacifiers... for ceramics, etc; glass frit...		
3207.1000.00	Prepared pigments, prepared opacifiers and colours used in ceramic,enamelling industry		5
3207.2000.00	Vitrifiable enamels and glazes, englobes and similar preparations		5
3207.3000.00	Liquid lustres and similar preparations		5
3207.4000.00	Glass frit and other glass in the form of powder, granules or flakes		5
32.08	Paints and varnishes based on polymers in a non-aqueous medium		
3208.1000.00	Based on polysters		20
3208.2010.00	Vanishes including lacquers		20
3208.2020.00	Paints including enamels		20
3208.2090.00	Solutions as defined in note 4 of this chapter		20
3208.9010.00	Varnishes		20
3208.9020.00	Paints		20
3208.9090.00	Solutions as defined in note 4 of this chapter		20
32.09	Paints and varnishes, in an aqueous medium		
3209.1010.00	Varnishes		20
3209.1020.00	Paints		20
3209.9010.00	Other varnishes		20
3209.9020.91	Dry powder paints		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
32.09	Paints and varnishes, in an aqueous medium		
3209.9020.92	Other paints and varnishes including enamels, lacquers		20
32.10	Other paints and varnishes (incl. enamels...)...		
3210.0010.00	Water pigments of kind used for finishing leather		20
3210.0020.00	Other paints and varnishes (including lacquers, enamels and distempers)		20
3210.0090.00	Other paints and varnishes including enamels, lacquers and distempers		20
32.11	Prepared driers		
3211.0000.00	Prepared driers		10
32.12	Pigments used for paint making; stamping foils; dyes; for retail sale		
3212.1000.00	Stamping foils		10
3212.9000.00	Other pigments (including metallic powders & flakes)		5
32.13	Artists', students' or signboard painters' colours, in packings		
3213.1000.00	Artists', students' or signboard painters' Colours in sets		10
3213.9000.00	Artists', students' or signboard painters' colours in packings etc		10
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
3214.1020.00	Painters' fillings		10
3214.9000.00	Other glaziers' putty, grafting putty, resin cements etc		10
32.15	Printing ink, writing or drawing ink and other inks		
3215.1100.00	Black printing ink		20
3215.1900.00	Other printing ink		20
3215.9000.91	Writing Ink in bulk		5
3215.9000.99	Other writing ink in retail		20