

**Chapter 45**  
**Cork and articles of cork**

**Note.**

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 (for example, toys, games, sports requisites).

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>45.01</b>		<b>Natural cork, raw or simply prepared; wasts cork; crushed, granulated or ground cork.</b>		
	45 01 10 00	- Natural cork, raw or simply prepared	Value	5%
	45 01 90 00	- Other	Value	5%
<b>45.02</b>		<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).</b>		
	45 02 00 10	- - - Cubes and blocks for cork manufacturing	Value	5%
	45 02 00 20	- - - Plates, cubes and sheets for refrigeration or crops preservation	Value	5%
	45 02 00 90	- - - Other	Value	5%
<b>45.03</b>		<b>Articles of natural cork.</b>		
	45 03 10 00	- Corks and stoppers	Value	5%
		- <b>Other :</b>		
	45 03 90 10	- - - Floats for fishing nets	Value	5%
	45 03 90 20	- - - Parts for machinery and transportation equipment	Value	5%
	45 03 90 30	- - - Discs and rings for lining stoppers	Value	5%
	45 03 90 40	- - - Articles for refrigeration industry and crops preservation	Value	5%
	45 03 90 90	- - - Other	Value	5%
<b>45.04</b>		<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>		
		- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs :		
	45 04 10 10	- - - Articles for refrigeration industry and crops preservation	Value	5%
	45 04 10 90	- - - Other	Value	5%
		- Other :		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	45 04 90 10	- - - Floats for fishing nets	Value	5%
	45 04 90 20	- - - Parts for machinery and transportation equipment	Value	5%
	45 04 90 30	- - - Stoppers	Value	5%
	45 04 90 40	- - - Discs and rings for lining stoppers	Value	5%
	45 04 90 90	- - - Other	Value	5%