

LIST OF CAPITAL EQUIPMENT AND MACHINERY FOR ZERO-RATING OF VALUE-ADDED TAX

NO	HEADING	HS	CET	NAT	DESCRIPTION OF GOODS	RATE OF DUTY (%)	CATEGORIES
					- Other machinery, self propelled:		
		8426.41	00	00	-- On tyres:		
		8426.41	10	00	--- Sugar cane loading machinery	Free	Agriculture
		8426.41	90	00	--- Other	Free	Agriculture
		8426.49	00	00	-- Other	Free	Agriculture
					- Other machinery:		
	84.28				Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).		
					- Other continuous-action elevators and conveyors, for goods or materials:		
		8428.31	00	00	-- Specially designed for underground use	Free	Mining
		8428.32	00	00	-- Other, bucket type	Free	Mining
		8428.33	00	00	-- Other, belt type	Free	Mining

84.29

Self-propelled bulldozers, angledozer, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.

- Bulldozers and angledozers :

8429.11	00	00	-- Track laying	Free	Construction/Agriculture/Forestry
8429.19	00	00	-- Other	Free	Construction/Agriculture/Forestry
8429.20	00	00	- Graders and levellers	Free	Construction/Agriculture/Forestry
8429.30	00	00	- Scrapers	Free	Construction/Agriculture/Forestry
8429.40	00	00	- Tamping machines and road rollers:		
8429.40	10	00	--- Tamping machines	Free	Construction/Agriculture/Forestry
8429.40	20	00	--- Road rollers	Free	Construction/Agriculture/Forestry

- Mechanical shovels, excavators and shovel loaders:

8429.51	00	00	-- Front-end shovel loaders	Free	Construction/Agriculture/Forestry
8429.52	00	00	-- Machinery with a 360° revolving superstructure	Free	Construction/Agriculture/Forestry
8429.59	00	00	-- Other	Free	Construction/Agriculture/Forestry

84.30			Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.		
8430.10	00	00	- Pile-drivers and pile-extractors	Free	Construction
8430.20	00	00	- Snow -ploughs and snow-blowers	Free	Construction
			- Coal or rock cutters and tunnelling machinery:		
8430.31	00	00	-- Self-propelled	Free	Mining
8430.39	00	00	-- Other	Free	Mining
			- Other boring or sinking machinery:		
8430.41	00	00	-- Self-propelled	Free	Mining
8430.49	00	00	-- Other	Free	Mining
8430.50	00	00	- Other machinery, self-propelled	Free	Mining
			- Other machinery not self-propelled:		
8430.61	00	00	-- Tamping or compacting machinery	Free	Construction
8430.69	00	00	-- Other	Free	Construction

84.32			Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.		
8432.10	00	00	- Ploughs	Free	Agriculture
			- Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21	00	00	-- Disc harrows	Free	Agriculture
8432.29	00	00	-- Other		
8432.29	00	10	---- Cultivators	Free	Agriculture
8432.29	00	20	---- Weeders	Free	Agriculture
8432.29	00	30	---- Scarifiers	Free	Agriculture
8432.29	00	40	---- Hoes	Free	Agriculture
8432.29	00	90	---- Other	Free	Agriculture
			- Seeders, planters and transplanters:		
8432.31	00	00	-- No-till direct seeders, planters and transplanters	Free	Agriculture
8432.39	00	00	-- Other	Free	Agriculture
			- Manure spreaders and fertilizer distributors		
8432.41	00	00	-- Manure Spreaders	Free	Agriculture

	8432.42	00	00	-- Fertiliser distributors	Free	Agriculture
84.33				Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.		
				- Mowers for lawns, parks or sports-grounds:		
	8433.11	00	00	-- Powered, with the cutting device rotating in a horizontal plane	Free	Agriculture
	8433.19	00	00	-- Other	Free	Agriculture
	8433.20	00	00	- Other mowers, including cutter bars for tractor mounting	Free	Agriculture
	8433.30	00	00	- Other haymaking machinery	Free	Agriculture
	8433.40	00	00	- Straw or fodder balers, including pick-up balers	Free	Agriculture
				- Other harvesting machinery; threshing machinery:		
	8433.51	00	00	-- Combine harvester-threshers	Free	Agriculture
	8433.52	00	00	-- Other threshing machinery	Free	Agriculture
	8433.53	00	00	-- Root or tuber harvesting machines	Free	Agriculture
	8433.59	00	00	-- Other:		
	8433.59	10	00	--- Sugarcane harvesters	Free	Agriculture

	8433.59	90	00	--- Other	Free	Agriculture
				- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	Agriculture/Manufacturing
84.34				Milking machines and dairy machinery.		
	8434.10	00	00	- Milking machines	Free	Agriculture/Manufacturing
	8434.20	00	00	- Dairy machinery	Free	Agriculture/Manufacturing
84.35				Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.		
	8435.10	00	00	- Machinery	Free	Manufacturing
84.36				Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.		
	8436.10	00	00	- Machinery for preparing animal feeding stuffs	Free	Manufacturing
				- Poultry-keeping machinery; poultry incubators and brooders:		
	8436.21	00	00	-- Poultry incubators and brooders	Free	Manufacturing
	8436.29	00	00	-- Other		
				- Other Machinery:		

	8436.80	10	00	--- Bee-keeping machinery	Free	Manufacturing/Agriculture
	8436.80	90	00	--- Other	Free	Manufacturing/Agriculture
84.37				Machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.		
	8437.10	00	00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	Manufacturing/Agriculture
	8437.80	00	00	- Other machinery.	Free	Manufacturing/Agriculture
84.38				Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.		
	8438.10	00	00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Free	Manufacturing
	8438.20	00	00	- Machinery for the manufacture of confectionery, cocoa or chocolate	Free	Manufacturing
	8438.30	00	00	- Machinery for sugar manufacture:		
	8438.30	10	00	--- Grooved rollers, trash plates and scraper tips	10	Manufacturing

	8438.30	90	00	- - - Other	Free	Manufacturing
	8438.40	00	00	- Brewery machinery	Free	Manufacturing
	8438.50	00	00	- Machinery for the preparation of meat or poultry	Free	Manufacturing/Agriculture
	8438.60	00	00	- Machinery for the preparation of fruits, nuts or vegetables	Free	Manufacturing/Agriculture
	8438.80	00	00	- Other machinery	Free	Manufacturing
84.39				Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.		
	8439.10	00	00	- Machinery for making pulp of fibrous cellulosic material	Free	Manufacturing
	8439.20	00	00	- Machinery for making paper or paperboard	Free	Manufacturing
	8439.30	00	00	- Machinery for finishing paper or paperboard	Free	Manufacturing
84.40				Book-binding machinery, including book-sewing machines		
	8440.10	00	00	- Machinery	5	Manufacturing
84.41				Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.		
	8441.10	00	00	- Cutting machines	Free	Manufacturing
	8441.20	00	00	- Machines for making bags, sacks or envelopes	Free	Manufacturing

Machines for preparing textile fibres:

8445.11	00	00	-- Carding machines	Free	Manufacturing
8445.12	00	00	-- Combing machines	Free	Manufacturing
8445.13	00	00	-- Drawing or roving machines	Free	Manufacturing
8445.19	00	00	-- Other	Free	Manufacturing
8445.20	00	00	- Textile spinning machines	Free	Manufacturing
8445.30	00	00	- Textile doubling or twisting machines	Free	Manufacturing
8445.40	00	00	- Textile winding (including weft-winding) or reeling machines	Free	Manufacturing
8445.90	00	00	- Other	Free	Manufacturing
84.46			Weaving machines (looms).		
8446.10	00	00	- For weaving fabrics of a width not exceeding 30 cm	Free	Manufacturing
			- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21	00	00	-- Power looms	Free	Manufacturing
8446.29	00	00	-- Other	Free	Manufacturing
8446.30	00	00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	Free	Manufacturing

84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.				
	- Circular knitting machines:				
	8447.11	00	00 - - With cylinder diameter not exceeding 165 mm	Free	Manufacturing
	8447.12	00	00 - -With cylinder diameter exceeding 165 mm	Free	Manufacturing
	8447.20	00	00 - Flat knitting machines; stitch-bonding machines	Free	Manufacturing
	8447.90	00	00 - Other	Free	Manufacturing

84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, cards, clothing, combs, extruding nipples, shuttles, healds and healds-frames, hosiery needles).				
	- Auxiliary machinery for machines of heading 84.44,84.45, 84.46 or 84.47:				

8448.11	00	00	- - Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use therewith	5	Manufacturing
8448.19	00	00	-- Other	5	Manufacturing
8448.31	00	00	-- Card clothing	5	Manufacturing
8448.32	00	00	-- Of machines for preparing textile fibres, other than card clothing	5	Manufacturing
8448.33	00	00	-- Spindles, spindle flyers, spinning rings and ring travellers	5	Manufacturing
8448.39	00	00	-- Other	5	Manufacturing
8449.00	00	00	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	5	Manufacturing
84.52			Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.		
8452.10	00	00	- Sewing machines of the household type	Free	Manufacturing
			- Other sewing machines:		
8452.21	00	00	-- Automatic units	Free	Manufacturing
8452.29	00	00	-- Other	Free	Manufacturing

84.53			Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.		
	8453.10	00	00 - Machinery for preparing, tanning or working hides, skins or leather	Free	Manufacturing
	8453.20	00	00 - Machinery for making or repairing footwear	Free	Manufacturing
	8453.80	00	00 - Other machinery	Free	Manufacturing
84.54			Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.		
	8454.10	00	00 - Converters	5	Manufacturing
	8454.20	00	00 - Ingot moulds and ladles	5	Manufacturing
	8454.30	00	00 - Casting machines	5	Manufacturing
84.55			Metal-rolling mills and rolls therefor.		
	8455.10	00	00 - Tube mills	5	Manufacturing
			- Other rolling mills:		
	8455.21	00	00 -- Hot or combination hot and cold	5	Manufacturing
	8455.22	00	00 -- Cold	5	Manufacturing
	8455.30	00	00 - Rolls for rolling mills	5	Manufacturing

				Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.		
84.56						
				- Operated by laser or other light or photon beam processes:		
	8456.11	00	00	-- Operated by laser	Free	Manufacturing
	8456.12	00	00	-- Operated by other light or photon beam processes	Free	Manufacturing
	8456.20	00	00	- Operated by ultrasonic processes	Free	Manufacturing
	8456.30	00	00	- Operated by electro-discharge processes	Free	Manufacturing
	8456.40	00	00	- Operated by plasma arc processes	Free	Manufacturing
	8456.50	00	00	- Water-jet cutting machines	Free	Manufacturing/Mining
	8456.90	00	00	-Other	Free	Manufacturing
84.57				Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal.		
	8457.10	00	00	- Machining centers	Free	Manufacturing
	8457.20	00	00	- Unit construction machines (single stations)	Free	Manufacturing
	8457.30	00	00	- Multi-station transfer machines	Free	Manufacturing

84.58			Lathes (including turning centers) for removing metal.		
			- Horizontal lathes:		
8458.11	00	00	-- Numerically controlled	Free	Manufacturing
8458.19	00	00	-- Other	Free	Manufacturing
			- Other lathes:		
8458.91	00	00	-- Numerically controlled	Free	Manufacturing
8458.99	00	00	-- Other	Free	Manufacturing
84.59			Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes(including turning centres) of heading 84.58		
8459.10	00	00	- Way-type unit head machines	Free	Manufacturing
			- Other drilling machines:		
8459.21	00	00	-- Numerically controlled	Free	Manufacturing
8459.29	00	00	-- Other	Free	Manufacturing
			- Other boring-milling machines:		
8459.31	00	00	-- Numerically controlled	Free	Manufacturing
8459.39	00	00	-- Other	Free	Manufacturing

			- Other grinding machines:		
8460.22	00	00	-- Centreless grinding machines, numerically controlled	Free	Manufacturing
8460.23	00	00	-- Other cylindrical grinding machines, numerically controlled	Free	Manufacturing
8460.24	00	00	-- Other cylindrical grinding machines, numerically controlled	Free	Manufacturing
8460.29	00	00	-- Other	Free	Manufacturing
			- Sharpening (tool or cutter grinding) machines:		
8460.31	00	00	-- Numerically controlled	Free	Manufacturing
8460.39	00	00	-- Other	Free	Manufacturing
8460.40	00	00	- Honing or lapping machines	Free	Manufacturing
8460.90	00	00	- Other	Free	Manufacturing
84.61			Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.		
8461.20	00	00	- Shaping or slotting machines	Free	Manufacturing
8461.30	00	00	- Broaching machines	Free	Manufacturing

8461.40	00	00	- Gear cutting, gear grinding or gear finishing machines	Free	Manufacturing
8461.50	00	00	- Sawing or cutting-off machines	Free	Manufacturing
8461.90	00	00	- Other	Free	Manufacturing/Forestry

84.62

Machine tools (including presses) for working metal by forging, hammering or die stamping; machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.

8462.10	00	00	- Forging or die stamping machines (including presses) and hammers	Free	Manufacturing
			- Bending, folding, straightening or flattening machines (including presses):		
8462.21	00	00	-- Numerically controlled	Free	Manufacturing
8462.29	00	00	-- Other	Free	Manufacturing
			- Shearing machines (including presses, other than combined punching and shearing machines):		
8462.31	00	00	-- Numerically controlled	Free	Manufacturing
8462.39	00	00	-- Other	Free	Manufacturing

			- Punching or notching machines (including presses), including combined punching and shearing machines:		
	8462.41	00	00 -- Numerically controlled	Free	Manufacturing
	8462.49	00	00 -- Other	Free	Manufacturing
			- Other:		
	8462.91	00	00 -- Hydraulic presses	Free	Manufacturing
	8462.99	00	00 -- Other	Free	Manufacturing
84.63			Other machine-tools for working metal or cermets, without removing material.		
	8463.10	00	00 - Draw-benches For bars, tubes, profiles, wire or the like	Free	Manufacturing
	8463.20	00	00 - Thread rolling machines	Free	Manufacturing
	8463.30	00	00 - Machines for working wire	Free	Manufacturing
	8463.90	00	00 - Other	Free	Manufacturing
84.64			Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.		
	8464.10	00	00 - Sawing machines	Free	Manufacturing/Forestry
	8464.20	00	00 - Grinding or polishing machines	Free	Manufacturing

	8464.90	00	00	- Other	Free	Manufacturing
84.65				Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.		
	8465.10	00	00	- Machines which can carry out different types of machining operations without tool change between such operations	Free	Manufacturing
	8465.20	00	00	- Machining centres	Free	Manufacturing
				- Other:		
	8465.91	00	00	-- Sawing machines	Free	Manufacturing/Forestry
	8465.92	00	00	-- Planing, milling or moulding (by cutting) machines	Free	Manufacturing
	8465.93	00	00	-- Grinding, sanding or polishing machines	Free	Manufacturing
	8465.94	00	00	-- Bending or assembling machines	Free	Manufacturing
	8465.95	00	00	-- Drilling or morticing machines	Free	Manufacturing
	8465.96	00	00	-- Splitting, slicing or paring machines	Free	Manufacturing
	8465.99	00	00	-- Other	Free	Manufacturing
8701				Tractors (other than tractors of heading 87.09).		
	8701.10	00	00	- <u>Single axle</u> tractors:		

8701.10	10	.00	--- For use in agriculture	Free	Agriculture/Forestry
8701.30	00	00	- Track-laying tractors:		
8701.30	10	.00	--- For use in agriculture	Free	Agriculture/Forestry
			- Other, <u>of an engine power:</u>		
8701.91	00	00	-- Not exceeding 18kW:		
8701.91	10	.00	--- For use in agriculture	Free	Agriculture/Forestry
8701.92	00	00	-- Exceeding 18 kW but not exceeding 37 kW:		
8702.92	10	00	--- For use in agriculture	Free	Agriculture/Forestry
8701.93	00	00	-- Exceeding 37 kW but not exceeding 75 kW:		
8701.93	10	00	--- For use in agriculture	Free	Agriculture/Forestry
8701.94	00	00	-- Exceeding 75 kW but not exceeding 130 kW:		
8701.94	10	00	--- For use in agriculture	Free	Agriculture/Forestry
8701.95	00	00	-- Exceeding 130 kW:		
8701.95	10	00	--- For use in agriculture	Free	Agriculture/Forestry