

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).

| Code | | | | Description | Rate of duty (%) | Quantity normalized Unit | Complementary Unit |
|------|-------|---------|----|--|------------------|--------------------------|--------------------|
| 3 | 45.01 | 4501.10 | 00 | Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork | | | |
| | | | | - Natural cork, raw or simply prepared | | | |
| | | | | --- Natural cork, raw, in slabs or parts thereof of a thickness exceeding 30 mm : | | | |
| | | | | ---- For making corks for bottles and other containers | 2.5 | kg | - |
| | | | | ---- Grinding cork: | | | |
| | | | | ----- "Virgin" cork | 2.5 | kg | - |
| | | | | ----- Cork, not fit for making corks | 2.5 | kg | - |
| | | | | ----- Other | 2.5 | kg | - |
| | | | | --- Other | 2.5 | kg | - |
| | | | | - Other | | | |
| | | | | --- Crushed, granulated or ground cork | 25 | kg | - |
| | | | | --- Other: | | | |
| | | | | ---- Waste cork | 17.5 | kg | - |
| | | | | ---- Other | 17.5 | kg | - |
| | | | | | | | |
| 3 | 45.02 | 4502.00 | 00 | Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers) | | | |
| | | | | --- Plates | 25 | kg | - |
| | | | | --- Sheets, whether or not backed with paper or textile materials | 25 | kg | - |
| | | | | --- Cubes or squares | 25 | kg | - |
| | | | | --- Other | 25 | kg | - |
| | | | | | | | |
| | | | | Articles of natural cork | | | |
| | | | | - Corks and stoppers | | | |
| | | | | --- Without parts of other materials, of a length (or thickness): | | | |
| | | | | ---- Exceeding 50 mm | 25 | kg | - |
| 5 | 45.03 | 4503.10 | 00 | ---- Not exceeding 50 mm | 25 | kg | - |
| | | | | --- Other | 25 | kg | - |
| | | | | - Other | | | |
| | | | | --- Discs for lining crown corks or other closures | 25 | kg | - |
| | | | | --- Floats | 25 | kg | - |
| | | | | --- Other | 25 | kg | - |
| | | | | | | | |
| | | | | Agglomerated cork (with or without a binding substance) and articles of agglomerated cork | | | |
| | | | | - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | | | |
| | | | | --- Semi-manufactured agglomerated cork: | | | |
| 5 | 45.04 | 4504.10 | 00 | | | | |
| | | | | | | | |

| Code | | | | | Description | Rate of duty (%) | Quantity normalized Unit | Complementary Unit |
|------|--|--|----|----|--|------------------|-----------------------------|-----------------------|
| 5 | | | | 11 | ---- Panels, plates, blocks, bricks, tiles and slabs | 25 | kg | - |
| 5 | | | | 12 | ---- Sheets, whether or not backed with paper or textile materials | 25 | kg | - |
| 5 | | | | 13 | ---- Shells, cylinders, tubes | 25 | kg | - |
| 5 | | | | 19 | ---- Other | 25 | kg | - |
| 5 | | | | 90 | --- Worked agglomerated cork | 25 | kg | - |
| | | | | | - Other | | | |
| 5 | | | 10 | 00 | --- Discs for the manufacture of crown corks | 25 | kg | - |
| | | | | | --- Other: | | | |
| 5 | | | 20 | 00 | ---- Semi-manufactured agglomerated cork | 25 | kg | - |
| | | | | | ---- Worked agglomerated cork: | | | |
| 5 | | | 31 | 00 | ----- Corks and stoppers, including flat corks and stoppers with or without parts of other materials | 25 | kg | - |
| 5 | | | 32 | 00 | ----- Discs for lining crown corks or other closures | 25 | kg | - |
| 5 | | | 39 | 00 | ----- Floats | 25 | kg | - |
| | | | | | ----- Gaskets, washers and other seals: | | | |
| 5 | | | 41 | 00 | ----- For motor vehicles | 25 | kg | - |
| 5 | | | 49 | 00 | ----- -Other | 25 | kg | - |
| | | | | | ----- -Other articles: | | | |
| | | | | | ----- -For machines and appliances: | | | |
| 5 | | | 81 | 00 | ----- -Textiles | 2.5 | kg | - |
| 5 | | | 89 | 00 | ----- -Other | 25 | kg | - |
| 5 | | | 90 | 00 | ----- -Textiles | 25 | kg | - |