

**CHAPTER 38**  
**MISCELLANEOUS CHEMICAL PRODUCTS**

Notes.

1.-This Chapter does not cover :

(a) Separate chemically defined elements or compounds with the exception of the following :

(1) Artificial graphite (heading 38.01);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);

(4) Certified reference materials specified in Note 2 below;

(5) Products specified in Note 3 (a) or 3 (c) below;

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);

(c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);

(d) Medicaments (heading 30.03 or 30.04); or

(e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2.-(A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3.-Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature :

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors and other correcting fluids put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example, Seger cones).

4.-Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover :

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;

(b) Industrial waste;

(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or

(d) Clinical waste, as defined in Note 6 (a) below.

5.-For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6.-For the purposes of heading 38.25, the expression "other wastes" applies to :

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

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Subheading Note.

1.-For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>38.01</b>	<b>Artificial graphite; colloidal or semi-colloidal graphite..., etc</b>					
3801.1000.00	Artificial graphite		10	5		
3801.2000.00	Colloidal or semicolloidal graphite		10	5		
3801.3000.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings		10	5		
3801.9000.00	... Other.		10	5		
<b>38.02</b>	<b>Activated carbon; activated natural mineral products; animal black</b>					
3802.1000.00	Activated carbon		10	5		
3802.9000.00	.		5	5		
<b>38.03</b>	<b>Tall oil, whether or not refined</b>					
3803.0000.00	.		10	5		
<b>38.04</b>	<b>Residual lyes from the manufacture of wood pulp (excl. tall oil)</b>					
3804.0000.00	Residual lyes from the manufacture of wood pulp, whether or		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>38.05</b>	<b>Gum, wood or sulphate turpentine... oils; crude dipentene, etc</b>					
3805.1000.00	Gum, wood or sulphate turpentine oils		10	5		
3805.9000.00	. Other.		10	5		
<b>38.06</b>	<b>Rosin and resin acids and derivatives; rosin spirit and oils; run gums</b>					
3806.1000.00	Rosin and resin acids		10	5		
3806.2000.00	Salts of rosin, of resin acids or of derivatives of rosin		10	5		
3806.3000.00	Ester gums		10	5		
3806.9000.00	Other derivatives of rosin and resin acids, nes; rosin spirit and oils, nes		10	5		
<b>38.07</b>	<b>Wood tar; wood tar oils; wood creosote; wood naphtha..., etc</b>					
3807.0000.00	Wood tar; wood tar oils; wood creosote; wood naphtha; veget		10	5		
<b>38.08</b>	<b>Insecticides, rodenticides... and similar products, for retail sale</b>					
3808.5011.00	For agricultural purposes		5	5		
3808.5019.00	Goods specified in Subheading Note 1 to this Chapter,		20	5		
3808.5090.00	.		5	5		
3808.5200.00	DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300g		5	5		
3808.5911.00	For agricultural purposes		5	5		
3808.5919.00	Other		20	5		
3808.5990.00	Other		5	5		
3808.6100.00	In packings of a net weight content not exceeding 300 g		5	5		
3808.6200.00	In packings of a net weight content exceeding 300 g but not exceeding 75 kg		5	5		
3808.6900.00	Other		5	5		
3808.9111.10	Containing bromomethane (methyl bromide) or bromochloromethane		5			
3808.9111.90	Other products of the type used for agricultural purposes c		5			
3808.9119.10	Mosquito coils		20	5		
3808.9119.20	Containing bromomethane (methyl bromide) or bromochloromethane		20	5		
3808.9119.90	Other Insecticides Put up for retail sale, Of the ty		20	5		
3808.9190.00	Other Insecticides not Put up for retail sale, Of th		5	5		
3808.9210.00	Containing bromomethane (methyl bromide) or bromochloromethane		5			
3808.9290.00	.		5			
3808.9310.00	Containing bromomethane (methyl bromide) or bromochloromethane		5			
3808.9390.00	Other Herbicides, antisprouting products and plantgr		5			
3808.9410.00	Containing bromomethane (methyl bromide) or bromochloromethane		20	5		
3808.9490.00	.		20	5		
3808.9910.00	Containing bromomethane (methyl bromide) or bromochloromethane		20	5		
3808.9990.00	Other Products covered in this heading but not specified or included		20	5		
<b>38.09</b>	<b>Finishing agents, dye carriers..., etc, used in textile industries, nes</b>					
3809.1000.00	With a basis of amylaceous substances		5	5		
3809.9100.00	Of a kind used in the textile or like industries		5	5		
3809.9200.00	Of a kind used in the paper or like industries		5	5		
3809.9300.00	Of a kind used in the leather or like industries		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>38.10</b>	<b>Pickling preparations for metal surfaces; soldering... powders; etc</b>					
3810.1000.00	Pickling preparations for metal surfaces; soldering, braz		5	5		
3810.9000.00	fluxes and other auxiliary preparations for soldering, br		10	5		
<b>38.11</b>	<b>Anti-knock preparations, oxidation inhibitors..., to use as mineral oils</b>					
3811.1100.00	Based on lead compounds		10	5		
3811.1900.00	.		10	5		
3811.2100.00	Containing petroleum oils or oils obtained from bituminous minerals		5	5		
3811.2900.00	. with petroleum oils)		10	5		
3811.9000.00	Other additives other than for lubricating oils nes		10	5		
<b>38.12</b>	<b>Rubber accelerators; plasticisers, nes; anti-oxidising preparations...</b>					
3812.1000.00	Prepared rubber accelerators		5	5		
3812.2000.00	Compound plasticisers for rubber or plastics		5	5		
3812.3000.00	Antioxidising preparations and other compound stabilisers for rubber or plastics		5	5		
3812.3100.00	-trimethyl-1,2-dihydroquinoline (TMQ) kg		5	5		
<b>38.13</b>	<b>Preparations for fire-extinguishers; charged fire-extinguishing grenades</b>					
3813.0010.00	Containing bromochlorodifluoromethane, bromotrifluoromet		10	5		
3813.0020.00	Containing methane, ethane or propane hydrobromofluocarbons (HBFCs)		10	5		
3813.0030.00	Containing methane, ethane or hydrochlorofluocarbons (HCFCs)		10	5		
3813.0040.00	Containing bromochloromethane		10	5		
3813.0090.00	.		10	5		
<b>38.14</b>	<b>Organic composite solvents and thinners, nes; paint or varnish removers</b>					
3814.0000.00	Organic composite solvents and thinners, nes; paint or varnish removers		5	5.0		
3814.0010.00	Containing methane, ethane or propane chlorofluorocarbon		10	5		
3814.0020.00	Containing methane, ethane or propane hydrochlorofluoroc		10	5		
3814.0030.00	Containing carbon tetrachloride, bromochloromethane, met		10	5		
3814.0090.00	Other Organic composite solvents and thinners, not elsew		10	5		
<b>38.15</b>	<b>Reaction initiators, accelerators and catalytic preparations, nes</b>					
3815.1100.00	With nickel or nickel compounds as the active substance		10	5		
3815.1200.00	With precious metal or precious metal compounds as the active substance		10	5		
3815.1900.00	.. Other.		10	5		
3815.9000.00	.		10	5		
<b>38.16</b>	<b>Refractory cements, mortars, concretes and similar compositions, nes</b>					
3816.0000.00	Refractory cements, mortars, concretes and similar composit		10	5		
<b>38.17</b>	<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, nes</b>					
3817.0000.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than		5	5		
<b>38.18</b>	<b>Chemical elements in disk form and compounds, doped for electronics</b>					
3818.0000.00	Chemical elements doped for use in electronics, in the form		10	5		
<b>38.19</b>	<b>Hydraulic brake fluids and similar liquids with &lt;70% petroleum oil</b>					
3819.0000.00	Hydraulic brake fluids and other prepared liquids for hydra		10	5		



HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>38.24</b>	<b>Prepared binders; chemical products, nes; residual products, nes</b>					
3824.9094.00	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)		10	5		
3824.9095.00	Fluid and nonfluid correctors		10	5		
3824.9099.00	Other chemical products and preparations of the chemic		5	5		
3824.9100.00	....methylphosphonate		10	5		
3824.9910.00	Ion exchangers		10	5		
3824.9920.00	Ink removers		10	5		
3824.9930.00	-fluid correctors		10	5		
3824.9991.00	-trichloroethane (methyl chlor		10	5		
3824.9992.00	Containing bromomethane (methyl bromide)		10	5		
3824.9993.00	Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)		10	5		
3824.9994.00	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)		10	5		
3824.9999.00	Other		10	5		
<b>38.25</b>	<b>Residual products of the chemical or allied industries</b>					
3825.1000.00	Municipal waste		10	5		
3825.2000.00	Sewage sludge		10	5		
3825.3000.00	Clinical waste		10	5		
3825.4100.00	Halogenated		10	5		
3825.4900.00	..		10	5		
3825.5000.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and antifreeze fluids		10	5		
3825.6100.00	Mainly containing organic constituents		10	5		
3825.6900.00	Residual products of the chemical or allied Other		10	5		
3825.9000.00	.		10	5		
<b>38.26</b>	<b>Biodiesel or mixtures thereof &lt; 70% or no pteroleum oils</b>					
3826.0000.00	Biodiesel and mixtures thereof, not containing or containin		10	5		