



VAT and HCSL

Goods and Services Treatment & Exemptions

3. HCSL Taxable Goods

SCHEDULE 1 - GOODS ATTRACTING THE LEVY

Chapter 22	Beverages, spirits and vinegar
Chapter 23	Residues and waste from the food industries; prepared animal fodder
Chapter 24	Tobacco and manufactured tobacco substitutes
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
Chapter 29	Organic chemicals
Chapter 40	Rubber and articles thereof
Chapter 41	Raw hides and skins (other than furskins) and leather
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
Chapter 43	Furskins and artificial fur; manufacturers thereof
Chapter 44	Wood and articles of wood; wood charcoal
Chapter 45	Cork and articles of cork
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
Chapter 50	Silk
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
Chapter 52	Cotton
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn



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Chapter 54	Man-made filaments; strip and the like of man-made textile materials
Chapter 55	Man-made staple fibres
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
Chapter 57	Carpets and other textile floor coverings
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
Chapter 60	Knitted or crocheted fabrics
Chapter 61	Articles of apparel and clothing accessories knitted or crocheted
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags
Chapter 64	Footwear, gaiters and the like; parts of such articles
Chapter 65	Headgear and parts thereof
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
Chapter 69	Ceramic products
Chapter 70	Glass and glassware
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
Chapter 72	Iron and steel



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Chapter 73	Articles of iron or steel
Chapter 74	Copper and articles thereof
Chapter 75	Nickel and articles thereof
Chapter 76	Aluminium and articles thereof
Chapter 77	(Reserved for possible future use in the Harmonised System)
Chapter 78	Lead and articles thereof
Chapter 79	Zinc and articles thereof
Chapter 80	Tin and articles thereof
Chapter 81	Other base metals; cermets; articles thereof
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
Chapter 83	Miscellaneous articles of base metal
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
Chapter 87	Vehicles other than railway or tramway rolling-stock, and Parts and accessories thereof
Chapter 88	Aircraft, spacecraft, and parts thereof
Chapter 89	Ships, boats and floating structures
Chapter 90	Optical, photographic, cinematographic, measuring checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof



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Chapter 91	Clocks and watches and parts thereof
Chapter 92	Musical instruments; parts and accessories of such articles
Chapter 93	Arms and ammunition; parts and accessories thereof
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
Chapter 95	Toys, games and sports requisites; parts and accessories thereof
Chapter 96	Miscellaneous manufactured articles
Chapter 97	Works of art, collectors' pieces and antiques
Chapter 98	(Reserved for special uses by Contracting Parties)
Chapter 99	Special Transactions