

## 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) Slag, 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, other correcting fluids and corrections tapes (other than those of heading 96.12), 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 :
- 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);
  - Waste organic solvents;
  - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
  - 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).
- 7.- For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

### Subheading Notes.

- Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances :  
alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); penta- and octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.  
Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).
- Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
- Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances :  
oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers."
- 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	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>38.01</b>		<b>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.</b>			
	3801.10.00	- Artificial graphite	kg	10%	Free
	3801.20.00	- Colloidal or semi-colloidal graphite	kg	10%	Free
		- Carbonaceous pastes for electrodes and similar pastes for furnace linings			
	3801.30.10	--- Graphite or carbon electrode paste imported by Industrial IRC holder VAT compliant ferro alloy manufacturing industry	kg	10%	Free
	3801.30.90	--- Other	kg	10%	Free
	3801.90.00	- Other	kg	10%	Free

<b>38.02</b>	<b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>				
	3802.10.00 - Activated carbon	kg	10%	Free	
	3802.90.00 - Other	kg	10%	Free	
<b>38.03</b>	<b>Tall oil, whether or not refined.</b>	kg	10%	Free	
<b>38.04</b>	<b>Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of Heading 38.03.</b>	kg	10%	Free	
<b>38.05</b>	<b>Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alphaterpineol as the main constituent.</b>				
	3805.10.00 - Gum, wood or sulphate turpentine oils	kg	10%	Free	
	3805.90.00 - Other	kg	10%	Free	
<b>38.06</b>	<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>				
	- Rosin and resin acids				
	3806.10.10 --- Gum rosin imported by Industrial IRC holder VAT compliant paint or ink or tyre tube manufacturing industry	kg	15%	Free	
	3806.10.90 --- Other	kg	15%	Free	
	3806.20.00 - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	25%	Free	
	3806.30.00 - Ester gums	kg	25%	Free	
	- Other				
	3806.90.10 --- Rosin size	kg	10%	Free	
	3806.90.20 --- Poly salt	kg	15%	Free	
	3806.90.90 --- Other	kg	25%	Free	
<b>38.07</b>	<b>Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.</b>	kg	10%	Free	
<b>38.08</b>	<b>Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).</b>				
	- Goods specified in Subheading Note 1 to this Chapter :				
	3808.52.00 -- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	kg	25%	Free	
	3808.59.00 -- Other	kg	25%	Free	
	- Goods specified in Subheading Note 2 to this Chapter :				
	3808.61.00 -- In packings of a net weight content not exceeding 300 g	kg	25%	Free	
	3808.62.00 -- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	kg	25%	Free	
	3808.69.00 -- Other	kg	25%	Free	
	- Other				
	-- Insecticides				
	3808.91.10 --- For Dairy, Poultry and Agricultural purposes	kg	5%	Free	
	--- For non-agricultural purposes:				
	3808.91.21 ---- Mosquito coil; aerosol; mosquito repellent	kg	25%	Free	
	3808.91.29 ---- Other	kg	25%	Free	
	-- Fungicides				
	3808.92.10 --- For Dairy, Poultry and Agricultural purposes	kg	5%	Free	
	3808.92.20 --- Chromatade copper arsenate	kg	5%	Free	
	--- Other				
	3808.92.91 ---- In bulk	kg	10%	Free	
	3808.92.99 ---- Other	kg	25%	Free	
	-- Herbicides, anti-sprouting products and plant-growth regulators:				
	3808.93.10 --- For Dairy, Poultry and Agricultural purposes	kg	5%	Free	
	--- Other				
	3808.93.91 ---- Other in bulk	kg	10%	Free	
	3808.93.99 ---- Other in retail packings upto 2.5 kg	kg	25%	Free	
	-- Disinfectants				
	3808.94.10 --- For Dairy, Poultry, Fishery and Agricultural purposes	kg	5%	Free	
	--- Other				

	3808.94.91	---- In bulk	kg	10%	Free
	3808.94.99	---- Other in retail packings upto 2.5 kg	kg	25%	Free
		-- Other			
	3808.99.10	--- For Dairy, Poultry, Fishery and Agricultural purposes	kg	5%	Free
		--- Other			
	3808.99.91	---- Other in bulk	kg	10%	Free
<b>38.09</b>	3808.99.99	---- Other in retail packings upto 2.5 kg	kg	25%	Free
		<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.</b>			
	3809.10.00	- With a basis of amylaceous substances	kg	5%	Free
		- Other			
	3809.91.00	-- Of a kind used in the textile or like industries	kg	5%	Free
	3809.92.00	-- Of a kind used in the paper or like industries	kg	5%	Free
<b>38.10</b>	3809.93.00	-- Of a kind used in the leather or like industries	kg	5%	Free
		<b>Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.</b>			
	3810.10.00	- Pickling preparations or metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	10%	Free
		- Other			
	3810.90.10	--- Submerge welding flux for LPG	kg	5%	Free
<b>38.11</b>	3810.90.90	--- Other	kg	10%	Free
		<b>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, ant-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.</b>			
		- Anti-knock preparations:			
	3811.11.00	-- Based on lead compounds	kg	5%	Free
	3811.19.00	-- Other	kg	5%	Free
		- Additives for lubricating oils:			
		-- Containing petroleum oils or oils obtained from bituminous minerals			
	3811.21.10	--- Imported by Industrial IRC holder VAT compliant lube blending industry	kg	10%	Free
	3811.21.90	--- Other	kg	10%	Free
		-- Other			
	3811.29.10	--- Additives for Lubricating oils obtained from other sources imported by Industrial IRC holder VAT compliant lube blending industry	kg	10%	Free
	3811.29.90	--- Other	kg	10%	Free
<b>38.12</b>	3811.90.00	- Other	kg	10%	Free
		<b>Prepared rubber accelerators; compounds plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.</b>			
	3812.10.00	- Prepared rubber accelerators	kg	5%	Free
	3812.20.00	- Compound plasticisers for rubber or plastics	kg	5%	Free
		- Anti-oxidising preparations and other compound stabilizers for rubber or plastics :			
	3812.31.00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	kg	10%	Free
		-- Other :			
	3812.39.10	--- Organotin compound	kg	15%	Free
	3812.39.20	--- Anti-oxidising preparations and other compound stabilizers imported by Industrial IRC holder VAT compliant tyre-tube or plastic goods manufacturing industry	kg	10%	Free
	3812.39.90	--- Other	kg	10%	Free
<b>38.13</b>	3813.00.00	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</b>	kg	5%	Free
<b>38.14</b>		<b>Organic composite solvents and thinners not elsewhere specified or included; prepared paint or varnish removers.</b>			
	3814.00.10	--- Organic composite solvent imported by Industrial IRC holder VAT compliant ink manufacturing industries	kg	15%	Free
	3814.00.90	--- Other	kg	15%	Free
<b>38.15</b>		<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>			

	3815.11.00	- Supported catalysts: -- With nickel or nickel compounds as the active substance	kg	10%	Free
	3815.12.00	-- With precious metal or precious metal compounds as the active substance	kg	10%	Free
	3815.19.00	-- Other	kg	10%	Free
	3815.90.00	- Other	kg	10%	Free
<b>38.16</b>		<b>Refractory cements, mortars, concretes and similar compositions, other than products of Heading 38.01.</b>			
	3816.00.10	--- Refractory cements	kg	5%	Free
	3816.00.90	--- Other	kg	5%	Free
<b>38.17</b>	3817.00.00	<b>Mixed alkybenzenes and Mixed alkylnaphthalenes, other than those of Heading 27.07 or 29.02.</b>	kg	5%	Free
<b>38.18</b>	3818.00.00	<b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.</b>	kg	10%	Free
<b>38.19</b>	3819.00.00	<b>Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals</b>	kg	15%	Free
<b>38.20</b>	3820.00.00	<b>Anti-freezing preparations and prepared de-icing fluids.</b>	kg	10%	Free
<b>38.21</b>	3821.00.00	<b>Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.</b>	kg	10%	Free
<b>38.22</b>	3822.00.00	<b>Diagnostic or laboratory reagents on a backing, prepared diagnostic or Laboratory reagents whether or not on a backing, other than those of heading No 30.02 or 30.06; certified reference materials</b>	kg	5%	Free
<b>38.23</b>		<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>			
	3823.11.00	- Industrial monocarboxylic fatty acids; acid oils from refining -- Stearic acid	kg	10%	Free
	3823.12.00	-- Oleic acid	kg	10%	Free
	3823.13.00	-- Tall oil fatty acids	kg	10%	Free
	3823.19.00	-- Other	kg	10%	Free
	3823.70.00	- Industrial fatty alcohols	kg	10%	Free
<b>38.24</b>		<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included</b>			
	3824.10.00	- Prepared binders for foundry moulds or cores	kg	5%	Free
	3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	10%	Free
	3824.40.00	- Prepared additives for cements, mortars or concretes	kg	10%	Free
	3824.50.00	- Non-refractory mortars and concretes	kg	10%	Free
	3824.60.00	- Sorbitol other than that of sub-heading 2905.44	kg	5%	Free
	3824.71.00	- Mixtures containing halogenated derivatives of methane, ethane or propane: -- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	10%	Free
	3824.72.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg	10%	Free
	3824.73.00	-- Containing hydrobromofluorocarbons (HBFCs)	kg	10%	Free
	3824.74.00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	kg	10%	Free
	3824.75.00	-- Containing carbon tetrachloride	kg	10%	Free
	3824.76.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg	10%	Free
	3824.77.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	kg	10%	Free
	3824.78.00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg	10%	Free
	3824.79.00	-- Other	kg	10%	Free
	3824.81.00	- Goods specified in Subheading Note 3 to this Chapter : -- Containing oxirane (ethylene oxide)	kg	10%	Free
	3824.82.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	10%	Free
	3824.83.00	-- Containing tris(2,3-dibromopropyl) phosphate	kg	10%	Free

	3824.84.00	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	kg	10%	Free
	3824.85.00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	10%	Free
	3824.86.00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	kg	10%	Free
	3824.87.00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	kg	10%	Free
	3824.88.00	-- Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers - Other	kg	10%	Free
	3824.91.00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate -- Other	kg	10%	Free
	3824.99.10	--- Gypsum anhydrite phosphate or phospho gypsum	kg	0%	Free
	3824.99.20	--- Chlorinated paraffin wax	kg	25%	Free
	3824.99.30	--- Barium/strontium ferrite powder imported by Industrial IRC holder VAT compliant manufacturers	kg	10%	Free
	3824.99.40	--- Bottle/Refil used in Electronic Nicotine Delivery System (ENDS)	kg	25%	Free
	3824.99.50	--- Coated calcium carbonate imported by Industrial IRC holder VAT compliant plastic goods or calcium carbonate filler or cable manufacturing industry	kg	25%	Free
	3824.99.60	--- Calcium Chloride based container desiccant	kg	10%	Free
	3824.99.90	--- Other	kg	25%	Free
<b>38.25</b>		<b>Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter</b>			
	3825.10.00	- Municipal waste	kg	25%	Free
	3825.20.00	- Sewage sludge	kg	25%	Free
	3825.30.00	- Clinical waste	kg	25%	Free
		- Waste organic solvents:			
	3825.41.00	-- Halogenated	kg	25%	Free
	3825.49.00	-- Other	kg	25%	Free
	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids - Other wastes from chemical or allied industries:	kg	25%	Free
	3825.61.00	-- Mainly containing organic constituents	kg	25%	Free
	3825.69.00	-- Other	kg	25%	Free
	3825.90.00	- Other	kg	25%	Free
<b>38.26</b>	3826.00.00	<b>Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.</b>	kg	25%	Free