

## Chapter 32

### **Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks**

#### **Notes.**

1. This Chapter does not cover:
  - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07; and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
  - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
  - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
  - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
  - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>3201</b>	<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>			
3201 10 00	- Quebracho extract	4	Kg	
3201 20 00	- Wattle extract	4	Kg	
3201 90 00	- Other	4	Kg	
<b>3202</b>	<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>			
3202 10 00	- Synthetic organic tanning substances	20	Kg	
3202 90 00	- Other	20	Kg	
<b>3203 00 00</b>	<b>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.</b>	10	Kg	
<b>3204</b>	<b>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.</b>			
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:			
3204 11	-- Disperse dyes and preparations based thereon		Kg	
3204 11 10	--- Colored granules (master-batch)	40		
3204 11 90	--- Other	4		
3204 12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon		Kg	
3204 12 10	--- Colored granules (master-batch)	40		
3204 12 20	--- Mordant colored matter	4		
3204 12 90	--- Other	30		
3204 13	-- Basic dyes and preparations based thereon		Kg	
3204 13 10	--- Colored granules (master-batch)	40		
3204 13 20	--- Textile cationic dyes	4		
3204 13 90	--- Other	10		
3204 14	-- Direct dyes and preparations based thereon		Kg	
3204 14 10	--- Colored granules (master-batch)	40		
3204 14 90	--- Other	30		
3204 15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon		Kg	
3204 15 10	--- Colored granules (master-batch)	30		
3204 15 90	--- Other	4		
3204 16	-- Reactive dyes and preparations based thereon		Kg	
3204 16 10	--- Colored granules (master-batch)	40		
3204 16 90	--- Other	30		
3204 17	-- Pigments and preparations based thereon		Kg	
3204 17 10	--- Colored granules (master-batch)	40		
3204 17 20	--- Pigment paste used for printing on cloth	30		
3204 17 90	--- Other	4		
3204 19	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19		Kg	

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
3204 19 10	--- Colored granules (master-batch)	40		
3204 19 20	--- Mixed dyes based on dispersed matter	4		
3204 19 90	--- Other	10		
3204 20 00	- Synthetic organic products of a kind used as fluorescent brightening agents	4		
3204 90 00	- Other	4		
<b>3205 00 00</b>	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>	10		
<b>3206</b>	<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.</b>			
	- Pigments and preparations based on titanium dioxide:			
3206 11	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter		Kg	
3206 11 10	--- Colored granules (master-batch)	40		
3206 11 90	--- Other	4		
3206 19	-- Other		Kg	
3206 19 10	--- Colored granules (master-batch)	40		
3206 19 90	--- Other	4		
3206 20	- Pigments and preparations based on chromium compounds		Kg	
3206 20 10	--- Colored granules (master-batch)	40		
3206 20 90	--- Other	15		
	- Other colouring matter and other preparations:			
3206 41 00	- Ultramarine and preparations based thereon	10	Kg	
3206 42 00	-- Lithopone and other pigments and preparations based on zinc sulphide	4	Kg	
3206 49	-- Other		Kg	
3206 49 10	--- Colored granules (master-batch)	40		
3206 49 90	--- Other	4		
3206 50 00	- Inorganic products of a kind used as luminophores	4	Kg	
<b>3207</b>	<b>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.</b>			
3207 10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations		Kg	
3207 10 10	--- Prepared pigments containing at least 7% gold, platinum, silver or palladium	4		
3207 10 20	--- Ceramic pigments for flower arrangement, under a baking temperature 750-850 C° for outer engobe and (1180-1280) C° for inner engobe used in printing and decorating chinaware	4		
3207 10 90	--- Other	30		
3207 20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations		Kg	
3207 20 10	--- Engobes (slips)	40		
3207 20 90	--- Other	40		
3207 30	- Liquid lustres and similar preparations		Kg	
3207 30 10	--- Prepared pigments containing at least 7% gold, platinum, silver or palladium	4		
3207 30 90	--- Other	30		
3207 40	- Glass frit and other glass, in the form of powder, granules or flakes		Kg	
3207 40 10	--- Glass frits	40		

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
3207 40 20	---- Glass in the form of flakes measuring in length 0.1-3.5 mm and in thickness 2-5 microns	4		
3207 40 90	---- Other	40		
<b>3208</b>	<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</b>			
3208 10	- Based on polyesters		Kg	
3208 10 10	---- Coatings and paints	40		
3208 10 20	---- Lacquers, varnishes and enamels for the inside of food cans	15		
3208 10 30	---- Lacquers, varnishes and enamels for the outside of cans	40		
3208 10 40	---- Electrical insulating lacquer	4		
3208 10 50	---- Paint additives	4		
3208 10 60	---- Flexo printing ink varnish	4		
3208 10 70	---- Printing varnish for sticker on porcelain	4		
3208 10 90	---- Other	40		
3208 20	- Based on acrylic or vinyl polymers		Kg	
3208 20 10	---- Coatings and paints	40		
3208 20 20	---- Lacquers, varnishes and enamels for the outside of cans	15		
3208 20 30	---- Paint additives	40		
3208 20 40	---- Paint additives	4		
3208 20 50	---- Mirror back coating	4		
3208 20 60	---- Flexo printing ink varnish	4		
3208 20 70	---- Printing varnish for sticker on porcelain	4		
3208 20 90	---- Other	40		
3208 90	- Other		Kg	
3208 90 10	---- Lacquers, varnishes and enamels for the inside of food cans	15		
3208 90 20	---- Lacquers, varnishes and enamels for the outside of cans	40		
3208 90 30	---- Paints additives	4		
3208 90 40	---- Printing varnish for sticker on porcelain	4		
3208 90 90	---- Other	40		
<b>3209</b>	<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>			
3209 10	- Based on acrylic or vinyl polymers		Kg	
3209 10 10	---- Primer and coating of automobile paint	4		
3209 10 20	---- Electro-deposition insulating and cathoferrous	4		
3209 10 30	---- Electro-deposition insulating and anoferrous	40		
3209 10 40	---- Building paints and coatings	40		
3209 10 50	---- Industrial paints and coatings	40		
3209 10 60	---- Lacquers, varnishes and enamels	40		
3209 10 90	---- Other	40		
3209 90	- Other		Kg	
3209 90 10	---- Primer and coating of automobile paint	4		
3209 90 20	---- Electro-deposition insulating and cathoferrous	4		
3209 90 30	---- Electro-deposition insulating and anoferrous	40		
3209 90 40	---- Teflone coatings	15		
3209 90 50	---- Lacquers, varnishes and enamels	40		
3209 90 90	---- Other	40		
<b>3210 00 00</b>	<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for</b>	15		

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
3211 00 00	finishing leather. Prepared driers.	15		
3212	<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.</b>			
3212 10	- Stamping foils	4	Kg	
3212 90	- Other	4	Kg	
3213	<b>Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.</b>			
3213 10	- Colours in sets	10	Kg	
3213 90	- Other	10	Kg	
3214	<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.</b>			
3214 10 00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	15	Kg	
3214 90 00	- Other	15	Kg	
3215	<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>			
3215 11 00	- Printing ink: -- Black	15	Kg	
3215 19 00	-- Other	15	Kg	
3215 90	- Other		Kg	
3215 90 10	--- Ballpoint pen ink	4		
3215 90 90	--- Other	15		

