

Example

The above general explanatory notes can be understood with the following example:-

Tariff Item	Description of goods	Units	Rate of duty®	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0801	Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled			
	- <i>Coconuts:</i>			
0801 11 00	-- Desiccated	Kg.	70%	60%
0801 19	-- <i>Other</i>			
0801 19 10	--- Fresh	Kg.	70%	60%
0801 19 20	--- Dried	Kg.	70%	60%
0801 19 90	--- Other	Kg.	70%	60%
	- <i>Brazil nuts</i>			
0801 21 00	-- In shell	Kg.	30%	20%
0801 22 00	-- Shelled	Kg.	30%	20%
	- <i>Cashew nuts</i>			
0801 31 00	-- In shell	Kg.	30%	Free
0801 32	- <i>Shelled:</i>			
0801 32 10	-- Cashew kernel, broken	Kg.	30%	20%
0801 32 20	-- Cashew kernel, whole	Kg.	30%	20%
0801 32 90	-- Other	Kg.	30%	20%

In the above entry, following columns are there:-

Column (1): Tariff Item

Column (2): Description of goods

Column (3): Units

Column (4): Standard rate of duty

Column (5): Preferential rate of duty

(a) In the above entry, Coconuts, which is preceded by "-" is classification of the heading Coconuts, Brazil nuts and Cashew nuts, fresh or dried, whether or not Shelled or peeled and Desiccated.

"—" is sub-classification of coconut which is preceded by "-".

(b) The second explanatory note states that the abbreviation "%" stands for specifying that the rate of duty is *ad valorem*. It means the duty shall be computed at the rates specified in