

## 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.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
32.01		<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>			
3201.10.00	00	<b>-Quebracho extract</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3201.20.00	00	<b>-Wattle extract</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3201.90.00	00	<b>-Other</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
32.02		<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	00	<b>-Synthetic organic tanning substances</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3202.90.00	00	<b>-Other</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3203.00.00		<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>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	<i>-----Edible colouring matter of vegetable origin and preparations based thereon, other than for use in the manufacture of surimi or surimi-based imitation shellfish meat.....</i>	KGM		
	90	<i>-----Other.....</i>	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
32.04		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.  -Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:			
3204.11.00	00	-Disperse dyes and preparations based thereon	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3204.12.00	00	-Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3204.13.00	00	-Basic dyes and preparations based thereon	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3204.14.00	00	-Direct dyes and preparations based thereon	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3204.15.00	00	-Vat dyes (including those usable in that state as pigments) and preparations based thereon	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3204.16.00	00	-Reactive dyes and preparations based thereon	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3204.17.00		-Pigments and preparations based thereon		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		---- -Pigments:			
	11	-----Yellow.....	KGM		
	12	-----Red.....	KGM		
	19	-----Other.....	KGM		
	20	-----Preparations.....	KGM		
<b>3204.19.00</b>		<b>- -Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	20	---- -Solvent dyes and preparations based thereon.....	KGM		
	40	---- -Food, drug or cosmetic dyes and preparations based thereon.....	KGM		
	90	---- -Other.....	KGM		
<b>3204.20.00</b>	00	<b>-Synthetic organic products of a kind used as fluorescent brightening agents</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
<b>3204.90.00</b>	00	<b>-Other</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
<b>3205.00.00</b>	00	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
<b>32.06</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>			
		<b>-Pigments and preparations based on titanium dioxide:</b>			
<b>3206.11</b>		<b>- -Containing 80% or more by weight of titanium dioxide calculated on the dry matter</b>			
3206.11.10	00	-- -For use in Canadian manufactures	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
3206.11.90	--	-Other		6%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	----Pigments.....	KGM		
	20	----Dispersions.....	KGM		
<b>3206.19.00</b>	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
<b>3206.20.00</b>	00	-Pigments and preparations based on chromium compounds	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
		-Other colouring matter and other preparations:			
<b>3206.41.00</b>	00	-Ultramarine and preparations based thereon	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
<b>3206.42.00</b>	00	-Lithopone and other pigments and preparations based on zinc sulphide	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
<b>3206.49.00</b>	--	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	----Black polyethylene masterbatch.....	KGM		
	20	----Based on iron oxide.....	KGM		
	30	----Pigment dispersions, based on inorganic pigments.....	KGM		
	90	----Other.....	KGM		
<b>3206.50.00</b>	00	-Inorganic products of a kind used as luminophores	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
32.07		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.			
3207.10.00	00	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3207.20.00	00	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3207.30.00	00	-Liquid lustres and similar preparations	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3207.40.00	00	-Glass frit and other glass, in the form of powder, granules or flakes	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
32.08		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.			
3208.10.00		-Based on polyesters		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
		20 - - - - -Paints, including enamels .....	LTR		
		90 - - - - -Other .....	LTR		
3208.20.00		-Based on acrylic or vinyl polymers		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
		10 - - - - -Varnishes, including lacquers.....	LTR		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	20	-----Paints, including enamels.....	LTR		
	30	-----Solutions as defined in Chapter Note 4.....	LTR		
<b>3208.90</b>		<b>-Other</b>			
3208.90.10	00	--Corrosion resistant coatings specifically formulated for use in the manufacture of mirrors; To be employed in the manufacture of semiconductor devices	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3208.90.90	--	-Other		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
	10	-----Varnishes, including lacquers.....	LTR		
	20	-----Paints, including enamels.....	LTR		
	30	-----Solutions as defined in Chapter Note 4.....	LTR		
<b>32.09</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>			
<b>3209.10.00</b>		<b>-Based on acrylic or vinyl polymers</b>		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
	10	-----Varnishes, including lacquers.....	LTR		
	20	-----Paints, including enamels.....	LTR		
<b>3209.90.00</b>		<b>-Other</b>		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
	10	-----Varnishes, including lacquers.....	LTR		
	20	-----Paints, including enamels.....	LTR		
<b>3210.00.00</b>		<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
	20	-----Paints, including enamels.....	LTR		
	90	-----Other .....	LTR		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
3211.00.00	00	Prepared driers.	KGM	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
<b>32.12</b>		<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>			
3212.10.00	00	-Stamping foils	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3212.90.00		-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	----Pigments based on aluminum powders and flakes.....	KGM		
	80	----Other pigments.....	KGM		
	90	----Other.....	KGM		
<b>32.13</b>		<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>			
3213.10.00	00	-Colours in sets	-	6.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
<b>3213.90</b>		<b>-Other</b>			
3213.90.10	00	--Water colours, in liquid or powder form, in jars, bottles or tins	-	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free AUT: 4% NZT: 4% GPT: 3%



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
3213.90.90	00	-- -Other	-	6.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
<b>32.14</b>		<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.</b>			
<b>3214.10</b>		<b>-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings</b>			
3214.10.10	00	-- -Containing phenol-formaldehyde resin, for use in the manufacture of filament lamps; Polyester or epoxide-based mastic, electrically insulating or conductive, for use in the manufacture or refurbishing of electrical generators	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
3214.10.90		-- -Other		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
	10	---- -Caulking compounds.....	KGM		
	20	---- -Painters' fillings.....	KGM		
	90	---- -Other .....	KGM		
<b>3214.90.00</b>		<b>-Other</b>		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
	10	---- -Based on rubber.....	KGM		
	90	---- -Other .....	KGM		
<b>32.15</b>		<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>			
		<b>-Printing ink:</b>			
<b>3215.11.00</b>	00	-- -Black	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
3215.19.00	-	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
		10 ---- -For newspapers .....	KGM		
		20 ---- -Flexographic.....	KGM		
		30 ---- -Lithographic, offset.....	KGM		
		90 ---- -Other .....	KGM		
3215.90.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free