

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.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
32.01	Tanning extracts of vegetable origin; tannins and their salts,																					

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	ethers, esters and other derivatives.																					
3201.10.00	- Quebracho extract	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3201.20.00	- Wattle extract	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3201.90.00	- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
32.02	Synthetic organic tanning substances, inorganic tanning preparations, whether or not containing natural tanning substances, enzymatic preparations for pre-tanning.																					
3202.10.00	- Synthetic organic tanning substances	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3202.90.00	- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
32.03	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.																					
3203.00.10	- Of a kind use in the food or drink industries	kg	5	7.5	0	0	5	0		0		0	0	0	0	0	0,6	0,6	0	0	0	10
3203.00.90	- Other	kg	5	7.5	0	0	5	0		0		0	0	0	0	0	0,6	0,6	0	0	0	10
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																					

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	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	-- Disperse dyes and preparations based thereon																					
3204.11.10	--- Crude	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3204.11.90	--- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3204.12	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon:																					
3204.12.10	--- Acid dyes	kg	0	5	0	0	0	0	TH	0		0	0	0	0	0	0	0	0	0	0	10
3204.12.90	--- Other	kg	0	5	0	0	0	0	TH	0		0	0	0	0	0	0	0	0	0	0	10
3204.13.00	- - Basic dyes and preparations based thereon	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3204.14.00	- - Direct dyes and preparations based thereon	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3204.16.00	- - Reactive dyes and preparations based thereon	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3204.17	- - Pigments and preparations based thereon:																					
3204.17.10	--- Synthetic organic pigment in powder form	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3204.17.90	--- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3204.18.00	-- Carotenoid colouring matters and preparations based thereon	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3204.19.00	- - Other, including mixtures of colouring matter of two or more of	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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	the subheadings 3204.11 to 3204.19																					
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3204.90.00	- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
32.06	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.																					
	- Pigments and preparations based on titanium dioxide:																					
3206.11	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter:																					
3206.11.10	--- Pigments	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3206.11.90	--- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3206.19	-- Other:																					
3206.19.10	--- Pigments	kg	0	5	0	0	0	0	MY	0		0	0	0	0	0	0	0	0	0	0	10
3206.19.90	--- Other	kg	0	5	0	0	0	0	MY	0		0	0	0	0	0	0	0	0	0	0	10
3206.20	- - Pigments and preparations based on chromium compounds:																					
3206.20.10	- - Chrome yellow, chrome green and molybdate orange or red based on chromium compounds	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3206.20.90	-- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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	- Other colouring matter and other preparations:																					
3206.41	- - Ultramarine and preparations based thereon:																					
3206.41.10	--- Preparations	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3206.41.90	--- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3206.42	- - Lithopone and other pigments and preparations based on zinc sulphide:																					
3206.42.10	--- Preparations	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3206.42.90	--- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3206.49	- - Other:																					
	--- Preparations																					
3206.49.11	---- Of inorganic pigments based on cadmium compounds or hexacyanoferrates (ferrocyanides and ferricyanides)	kg	0	5	0	0	0	0		0	PH	0	0	0	0	0	0	0	0	0	0	10
3206.49.19	---- Other	kg	0	5	0	0	0	0		0	PH	0	0	0	0	0	0	0	0	0	0	10
3206.49.90	--- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3206.50	- Inorganic products of a kind used as luminophores																					
3206.50.10	- - Preparations	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3206.50.90	- - Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
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 industries; glass frit and other glass, in the form of powder, granules or flakes.																					

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3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3207.20	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations:																					
3207.20.10	-- Enamel frits	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3207.20.90	-- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3207.30.00	- Liquid lustres and similar preparations	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
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	- Based on polyesters:																					
	-- Varnishes (including lacquers):																					
3208.10.11	--- Of a kind used in dentistry	kg/liter	5	7.5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	10
3208.10.19	--- Other	kg/liter	10	15	0	0	0	0	KH, LA, MY, TH	0	TH	0	0	0	0	*	0	0	0	0	0	10
3208.10.20	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	kg/liter	10	15	0	10	0	0	KH, LA, MY, TH	0	TH	0	0	0	0	*	0	0	0	0	0	10
3208.10.90	-- Other	kg/liter	10	15	0	10	0	0	KH, LA, MY, TH	5		5	0	0	0	*	0	0	0	0	0	10

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3208.20	- Based on acrylic or vinyl polymers:																					
3208.20.40	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	kg/liter	10	15	0	0	0	0	TH	0	TH	0	0	0	0	7,5	0	0	0	0	0	10
3208.20.70	- - Varnishes (including lacquers), of a kind used in dentistry	kg/liter	5	7.5	0	0	0	0				0	0	0	0	3.5	0	0	0	0	0	10
3208.20.90	- - Other																					
3208.20.90.10	- - Varnishes (including lacquers), exceeding 100°C heat resistance	kg/liter	10	15	0	10	0	0	TH	5		0	0	0	0	11	0	0	0	0	0	10
3208.20.90.20	- - - The surface treatment agents used in manufacture of coated fabric, leatherette	kg/liter	10	15	0	10	0	0	TH	5		5	0	0	0	11	0	0	0	0	0	10
3208.20.90.90	- - - Other	kg/liter	10	15	0	10	0	0	TH	5		5	0	0	0	11	0	0	0	0	0	10
3208.90	- Other:																					
	- - Varnishes (including lacquers), exceeding 100°C heat resistance:																					
3208.90.11	- - - Of a kind used in dentistry	kg/liter	5	7.5	0	0	0	0		0		0	0	0	0	3,5	0	0	0	0	0	10
3208.90.19	- - - Other	kg/liter	10	15	0	0	0	0	KH, TH	0	TH	0	0	0	0	11	0	0	0	0	0	10
	- - Varnishes (including lacquers), not exceeding 100°C heat resistance:																					
3208.90.21	- - - Of a kind used in dentistry	kg/liter	5	7.5	0	0	0	0		0		0	0	0	0	3,5	0	0	0	0	0	10
3208.90.29	- - - Other	kg/liter	10	15	0	10	0	0	KH, TH	5		5	0	0	0	22.5	0	0	0	0	0	10
3208.90.30	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	kg/liter	10	15	0	10	0	0	KH, TH	0	TH	0	0	0	0	7,5	0	0	0	0	0	10
3208.90.90	- - Other																					
3208.90.90.10	- - - The surface treatment agents used in manufacture of coated fabric, leatherette	kg/liter	10	15	0	10	0	0	KH, TH	5		5	0	0	0	7,5	0	0	0	0	0	10
3208.90.90.20	- - - The polymer solution to produce polyurethane	kg/liter	10	15	0	10	0	0	KH, TH	5		5	0	0	0	7,5	0	0	0	0	0	10

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3208.90.90.90	--- Other	kg/liter	10	15	0	10	0	0	KH, TH	5		5	0	0	0	7,5	0	0	0	0	0	10
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers and chemically modified natural polymers, dispersed or dissolved in an aqueous medium.																					
3209.10	- Based on acrylic or vinyl polymers:																					
3209.10.10	-- Varnishes (including lacquers)																					
3209.10.10.10	--- Heat resistant type over 100°C (0%)	kg/liter	10	15	0	10	0	0	KH, TH	0	TH	0	0	0	0	11	0	0	0	0	0	10
3209.10.10.90	--- Other	kg/liter	10	15	0	10	0	0	KH, TH	0	TH	5	0	0	0	11	0	0	0	0	0	10
3209.10.40	-- Leather paints	kg/liter	5	7.5	0	0	0	0	KH, TH	0		0	0	0	0	6	0	0	0	0	0	10
3209.10.50	-- Anti-fouling or anti-corrosive paints for ships' hulls	kg/liter	10	15	0	0	0	0	KH, TH	0	TH	0	0	0	0	7,5	0	0	0	0	0	10
3209.10.90	-- Other	kg/liter	10	15	0	20	0	0	KH, TH	5		5	0	2	0	22.5	0	0	0	0	0	10
3209.90.00	- Other																					
3209.90.00.10	-- Anti-fouling and/or anti-corrosive paints for ships' hulls	kg/liter	10	15	0	10	0	0	TH	0	TH	0	0	0	0	6	0	0	0	0	0	10
3209.90.00.20	-- Leather paints	kg/liter	10	15	0	10	0	0	TH	0	TH	0	0	0	0	6	0	0	0	0	0	10
3209.90.00.30	-- Varnishes (including lacquers) not exceeding 100°C heat resistance	kg/liter	10	15	0	10	0	0	TH	0	TH	0	0	0	0	6	0	0	0	0	0	10
3209.90.00.90	-- Other	kg/liter	10	15	0	10	0	0	TH	0	TH	5	0	0	0	6	0	0	0	0	0	10
32.10	Other paints and varnishes (including enamels, lacquers, and distempers), prepared																					

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	water pigments of a kind used for finishing leather.																					
3210.00.10	- Varnishes (including lacquers)	kg/liter	10	15	0	0	0	0	KH	0	TH	0	0	0	0	11	0	0	0	0	0	10
3210.00.20	- Distempers	kg/liter	0	5	0	0	0	0		0		0	0	0	0	5,5	0	0	0	0	0	10
3210.00.30	- Prepared water pigments of a kind used for finishing leather	kg/liter	5	7.5	0	0	0	0		0		0	0	0	0	6	0	0	0	0	0	10
	- Other:																					
3210.00.91	- - Anti-fouling or anti-corrosive paints for ships' hulls	kg/liter	10	15	0	0	0	0		0	TH	0	0	0	0	7,5	0	0	0	0	0	10
3210.00.99	- - Other	kg/liter	20	30	0	20	0	0		5		5	0	0	0	22.5	0	0	0	0	0	10
3211.00.00	Prepared driers.	kg	3	4.5	0	0	0	0		0		0	0	0	0	5	0	0	0	0	0	
32.12	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.																					
3212.10.00	- Stamping foils	kg/liter	3	4.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
32.12.90	- Other:																					
	- - 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):																					
3212.90.11	- - - Aluminium paste	kg/liter	5	7.5	0	0	0	0	MY	0		0	0	0	0	0	0	0	0	0	0	10
3212.90.13	- - - White lead dispersed in oil	kg/liter	3	4.5	0	0	0	0	MY	0		0	0	0	0	0	0	0	0	0	0	10
3212.90.14	- - - Other, for the manufacture of leather paint	kg/liter	3	4.5	0	0	0	0	MY	0		0	0	0	0	0	0	0	0	0	0	10
3212.90.19	- - - Other	kg/liter	5	7.5	0	1	0	0	MY	0		0	0	0	0	0	0	0	0	0	0	10

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	-- Dyes and other colouring matter put up in forms or packings for retail sale:																					
3212.90.21	--- Of a kind used in the food or drink industries	kg/liter	3	4.5	0	0	0	0	MY	0		0	0	0	0	0	0	0	0	0	0	10
3212.90.22	--- Other dyes	kg/liter	3	4.5	0	0	0	0	MY	0		0	0	0	0	0	0	0	0	0	0	10
3212.90.29	--- Other	kg/liter	3	4.5	0	0	0	0	MY	0		0	0	0	0	0	0	0	0	0	0	10
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms of packings.																					
3213.10.00	- Colours in sets	kg/set	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3213.90.00	- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
32.14	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.																					
3214.10.00	- Glazier's putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	5	7.5	0	1	0	0	KH, TH	0		0	0	0	0	0	1.2	1.2	0	0	0	10
3214.90.00	- Other	kg	5	7.5	0	0	0	0	KH, TH	0		0	0	0	0	0	1.2	1.2	0	0	0	10
32.15	Printing ink, writing ink or drawing ink and other inks, whether or not concentrated or solid.																					
	- Printing ink:																					

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3215.11	-- Black:																					
3215.11.10	--- Ultra-violet curable inks	kg/liter	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3215.11.20	--- Solid ink in engineered shapes for insertion into apparatus of subheading 8443.31, 8443.32 or 8443.39	kg/liter	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3215.11.90	--- Other	kg/liter	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3215.19	-- Other	kg/liter				1																
3215.19.10	--- Solid ink in engineered shapes for insertion into apparatus of subheading 8443.31, 8443.32 or 8443.39	kg/liter	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3215.19.90	--- Other:	kg/liter	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3215.90	- Other:																					
3215.90.10	-- Carbon mass of a kind used to manufacture carbon paper	kg/liter	7	10.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3215.90.60	-- Writing or drawing ink	kg/liter	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3215.90.70	--- Ink of a kind suitable for use with duplicating machines of heading 84.72	kg/liter	7	10.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3215.90.90	-- Other	kg/liter	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10