| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 01         | Live animals  |           |          |
| 0101       | Live horses,asses,mules and hinnies.                      |           |          |
| 010110     | Pure-bred breeding animals                                |           |          |
| 0101101000 | Horses  | 8         | Year 5   |
| 0101109000 | Other   | 8         | Year 5   |
| 010190     | Other   |           |          |
| 01019010   | Horses  |           |          |
| 0101901010 | Horses for racing   | 8         | Year 5   |
| 0101901090 | Other   | 8         | Year 5   |
| 0101909000 | Other   | 8         | Year 5   |
| 0102       | Live bovine animals.                                      |           |          |
| 010210     | 1. Pure-bred breeding animals                             |           |          |
| 0102101000 | Milch cows  |           | Year 0   |
| 0102102000 | Beef cattle   |           | Year 0   |
| 0102109000 | Other   |           | Year 0   |
| 010290     | 2. Other  |           |          |
| 0102909000 | Other excluding milch cows and beef cattle                |           | Year 0   |
| 0103       | Live swine.   |           |          |
| 0103100000 | 1. Pure-bred breeding animals                             |           | Year 0   |
| 0104       | Live sheep and goats.                                     |           |          |
| 0104100000 | Sheep   | 8         | Year 5   |
| 010420     | Goats   |           |          |
| 0104201000 | Milch goats   | 8         | Year 5   |
| 0104209000 | Other   | 8         | Year 5   |
| 0105       | Live poultry, that is to say, fowls of the species Gallus |           |          |
|            | domesticus,ducks,geese,turkeys and guinea fowls.          |           |          |
| 01051      | 1. Weighing not more than 185g:                           |           |          |
| 010511     | A. Fowls of the species Gallus domesticus                 |           |          |
| 0105111000 | Pure-bred breeding animals                                |           | Year 0   |
| 0105119000 | Other   | 9         | Year 5   |
| 0105120000 | B. Turkeys  | 9         | Year 5   |
| 010519     | C. Other  |           |          |
| 0105199000 | Other excluding ducks                                     | 9         | Year 5   |
| 01059      | 2. Other:   |           |          |
| 010592     | A. Fowls of the species Gallus domesticus, weighing not   |           |          |
| 0105921000 | more than 2,000g (1) Pure-bred breeding animals           |           | Year 0   |
| 0105921000 | (2)Other  | 9         | Year 5   |
| 0105929000 | B. Fowls of the species Gallus domesticus, weighing more  | 9         | Teal 5   |
| 010393     | than 2,000g   |           |          |
| 0105931000 | (1) Pure-bred breeding animals                            |           | Year 0   |
| 0105939000 | (2) Other   | 9         | Year 5   |
| 010599     | C. Other  |           |          |
| 0105992000 | Turkeys   | 9         | Year 5   |
| 0105999000 | Other excluding ducks                                     | 9         | Year 5   |
| 0106       | Other live animals.                                       |           |          |
| 01061      | Mammals:  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 0106110000 | Primates   | 8         | Year 5   |
| 0106120000 | Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia) | 8         | Year 5   |
| 010619     | Other  |           |          |
| 0106191000 | Dogs   | 8         | Year 5   |
| 0106192000 | Rabbits and hares  | 8         | Year 5   |
| 0106193000 | Deer   | 8         | Year 5   |
| 0106194000 | Bears  | 8         | Year 5   |
| 0106199000 | Other  | 8         | Year 5   |
| 010620     | Reptiles(including snakes and turtles)   |           |          |
| 0106201000 | Snakes   | 8         | Year 5   |
| 0106202000 | Fresh-water tortoises  | 8         | Year 5   |
| 0106203000 | Turtles  | 8         | Year 5   |
| 0106209000 | Other  | 8         | Year 5   |
| 01063      | Birds:   |           |          |
| 0106310000 | Birds of prey  | 8         | Year 5   |
| 0106320000 | Psittaciformes (including parrots, parakeets, macaws and cockatoos)  | 8         | Year 5   |
| 0106390000 | Other  | 8         | Year 5   |
| 010690     | Other  |           |          |
| 0106901000 | Amphibia   | 8         | Year 5   |
| 01069020   | Insects  |           |          |
| 0106902010 | Honey bees   | 8         | Year 5   |
| 0106902090 | Other  | 8         | Year 5   |
| 01069030   | Annelida   |           |          |
| 0106903010 | Lug worms  | 8         | Year 5   |
| 0106903020 | Yarn earth worms   |           | Year 0   |
| 0106903090 | Other  | 8         | Year 5   |
| 0106909000 | Other  | 8         | Year 5   |
| 02         | Meat and edible meat offal   |           |          |
| 0204       | Meat of sheep or goats,fresh,chilled or frozen.  |           |          |
| 0204100000 | Carcasses and half-carcasses of lamb, fresh or chilled   | 22.5      | Year 10  |
| 02042      | Other meat of sheep,fresh or chilled:  |           |          |
| 0204210000 | Carcasses and half-carcasses   | 22.5      | Year 10  |
| 0204220000 | Other cuts with bone in  | 22.5      | Year 10  |
| 0204230000 | Boneless   | 22.5      | Year 10  |
| 0204300000 | Carcasses and half-carcasses of lamb,frozen  | 22.5      | Year 10  |
| 02044      | Other meat of sheep,frozen:  |           |          |
| 0204410000 | Carcasses and half-carcesses   | 22.5      | Year 10  |
| 0204420000 | Other cuts with bone in  | 22.5      | Year 10  |
| 0204430000 | Boneless   | 22.5      | Year 10  |
| 020450     | Meat of goats  |           |          |
| 0204501000 | Fresh or chilled   | 22.5      | Year 10  |
| 0204502000 | Frozen   | 22.5      | Year 10  |
| 020500     | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 0205001000 | Fresh or chilled   | 27        | Year 10  |
| 0205002000 | Frozen   | 27        | Year 10  |
| 0207       | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.  |           |          |
| 02072      | Of turkeys:  |           |          |
| 0207240000 | Not cut in pieces, fresh or chilled  | 18        | Year 10  |
| 0207250000 | Not cut in pieces, frozen  | 18        | Year 10  |
| 020726     | Cuts and offal,fresh or chilled  |           |          |
| 0207261000 | Cuts   | 18        | Year 10  |
| 02072620   | Offal  |           |          |
| 0207262010 | Liver  | 22.5      | Year 10  |
| 0207262090 | Other  | 27        | Year 10  |
| 020727     | Cuts and offal,frozen  |           |          |
| 0207271000 | Cuts   | 18        | Year 10  |
| 02072720   | Offal  |           |          |
| 0207272010 | Liver  | 22.5      | Year 10  |
| 0207272090 | Other  | 27        | Year 10  |
| 0208       | Other meat and edible meat offal, fresh, chilled or frozen.  |           |          |
| 0208100000 | Of rabbits or hares  | 22.5      | Year 10  |
| 0208200000 | Frog's legs  | 18        | Year 10  |
| 0208300000 | Of primates  | 18        | Year 10  |
| 0208400000 | Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)                     | 30        | Year 5   |
| 0208500000 | Of reptiles (including snakes and turtles)   | 18        | Year 10  |
| 020890     | Other  |           |          |
| 0208901000 | Of deer  | 27        | Year 10  |
| 02089090   | Other  |           |          |
| 0208909010 | Of marine animals  | 30        | Year 5   |
| 0208909090 | Other  | 18        | Year 10  |
| 020900     | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. |           |          |
| 0209001000 | Pig fat  |           | Year 0   |
| 0209002000 | Poultry fat  |           | Year 0   |
| 0210       | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.                                |           |          |
| 02109      | Other,including edibe flours and meals of meat and meat offal:   |           |          |
| 0210910000 | Of primates  | 22.5      | Year 10  |
| 0210920000 | Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)                     | 22.5      | Year 5   |
| 0210930000 | Of reptiles (including snakes and turtles)   | 22.5      | Year 10  |
| 021099     | Other  |           |          |
| 02109910   | Edible flours and meals of meat or meat offal  |           |          |
| 0210991090 | Other excluding those of bovine, swine and poultry   | 22.5      | Year 10  |
| 02109990   | Other  |           |          |
| 0210999010 | Meat of sheep or goats   | 22.5      | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 0210999090 | Other excluding meat of poultry   | 22.5      | Year 10  |
| 03         | Fish and crustaceans, molluscs and other aquatic invertebrates  |           |          |
| 0301       | Live fish.  |           |          |
| 030110     | Ornamental fish   |           |          |
| 0301101000 | Gold carp   |           | Year 0   |
| 0301109000 | Other excluding tropical fish   | 10        | Year 10  |
| 03019      | Other live fish:  |           |          |
| 030191     | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |           |          |
| 0301912000 | Oncorhynchus apache and Oncorhynchus chrysogaster   |           | Year 0   |
| 030199     | Other   |           |          |
| 0301995000 | Conger eel  | 10        | Year 5   |
| 0301996000 | Sharp toothed eel   |           | Year 0   |
| 03019990   | Other   |           |          |
| 0301999030 | Tilapia   |           | Year 0   |
| 030199909  | Other   |           |          |
| 0301999093 | Salmon  |           | Year 0   |
| 0301999094 | Grass carp  |           | Year 0   |
| 0302       | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.  |           |          |
| 03021      | Salmonidae,excluding livers and roes:   |           |          |
| 030211     | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |           |          |
| 0302111000 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki,Oncorhynchus aquabonita, Oncorhynchus gilae  |           | Year 0   |
| 0302112000 | Oncorhynchus apache and Oncorhynchus chrysogaster   |           | Year 0   |
| 0302190000 | Other   | 20        | Year 5   |
| 03022      | Flat fish(Pleuronectidae,Bothidae,<br>Cynoglossidae,Soleidae,Scophthalmidae and<br>Citharidae),excluding livers and roes:                                     |           |          |
| 0302290000 | Other   | 20        | Year 5   |
| 03023      | Tunas(of the genus Thunnus)skipjack or stripe-bellied bonito (Euthynnus(Katsuwonus)pelamis),excluding livers and roes:  |           |          |
| 0302330000 | Skipjack or stripe-bellied bonito   | 20        | Year 5   |
| 0302340000 | Bigeye tunas (Thunnus obesus)   | 20        | Year 5   |
| 0302350000 | Bluefin tunas (Thunnus thynnus)   | 20        | Year 5   |
| 0302360000 | Southern bluefin tunas (Thunnus maccoyii)   | 20        | Year 5   |
| 0302390000 | Other   | 20        | Year 5   |
| 03026      | Other fish, excluding livers and roes:  |           |          |
| 0302620000 | Haddock(Melanogrammus aeglefinus)   |           | Year 0   |
| 0302630000 | Coalfish(pollachius virens)   |           | Year 0   |
| 0302640000 | Mackerel(Scomber scombrus,Scomber australasicus,Scomber japonicus)  | 20        | Year 5   |
| 0302650000 | Dogfish and other sharks  |           | Year 0   |
| 0302660000 | Eels(Anguilla spp.)   |           | Year 0   |
| 030270     | Livers and roes   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 0302701000 | Livers   | 20        | Year 5   |
| 0302702000 | Roes   | 20        | Year 5   |
| 0303       | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.   |           |          |
| 03031      | Pacific salmon (Oncorhynchus nerka,Oncorhynchus gorbuscha, Onorchynchus keta, Oncorhynchus tschawytscha,Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus),excluding livers and roes: |           |          |
| 0303110000 | Sockeye salmon (red salmon) (Oncorhynchus nerka)   | 10        | Year 5   |
| 0303190000 | Other  | 10        | Year 5   |
| 03032      | Other salmonidae, excluding livers and roes:   |           |          |
| 0303210000 | Trout(Salmo trutta,Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)   | 10        | Year 5   |
| 0303220000 | Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)  | 10        | Year 5   |
| 0303290000 | Other  | 10        | Year 5   |
| 03033      | Flat fish(Pleuronectidae,Bothidae,Cynoglossidae,Soleidae,<br>Scophthalmidae and Citharidae),excluding livers and roes:   |           |          |
| 0303330000 | Sole(Solea spp.)   | 10        | Year 5   |
| 03034      | Tunas(of genus Thunnus),skipjack or stripe-bellied bonito(Euthynnus (Katsuwonus) pelamis),excluding livers and roes:   |           |          |
| 0303410000 | Albacore or longfinned tunas (Thunnus alalunga)  | 10        | Year 5   |
| 0303420000 | Yellowfin tunas(Thunnus albacares)   | 10        | Year 10  |
| 0303430000 | Skipjack or stripe-bellied bonito  | 10        | Year 10  |
| 0303440000 | Bigeye tunas (Thunnus obesus)  | 10        | Year 10  |
| 0303490000 | Other  | 10        | Year 5   |
| 0303600000 | Cod(Gadus morhua,Gadus ogac,Gadus macrocephalus),excluding livers and roes   | 10        | Year 10  |
| 03037      | Other fish, excluding livers and roes:   |           |          |
| 0303720000 | Haddock(Melanogrammus aeglefinus)  |           | Year 0   |
| 0303730000 | Coalfish(Pollachius virens)  |           | Year 0   |
| 0303740000 | Mackerel(Scomber scombrus,Scomber australasicus,Scomber japonicus)   | 10        | Year 10  |
| 0303750000 | Dogfish and other sharks   | 10        | Year 5   |
| 0303760000 | Eels(Anguilla spp.)  |           | Year 0   |
| 0303770000 | Sea bass(Dicentrarchus labrax,Dicentrarchus punctatus)   | 10        | Year 5   |
| 030379     | Other  |           |          |
| 03037990   | Other  |           |          |
| 0303799040 | Thorny head  |           | Year 0   |
| 030380     | Livers and roes  |           |          |
| 0303801000 | Livers   | 10        | Year 5   |
| 03038020   | Roes   |           |          |
| 0303802010 | Of alaska pollack  | 10        | Year 5   |
| 0304       | Fish fillets and other fish meat(whether or not minced), fresh, chilled or frozen.   |           |          |
| 030410     | 1. Fresh or chilled  |           |          |
| 03041010   | Fillets  |           |          |
| 0304101010 | Of conger-eel  | 20        | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 0304101020 | Of plaice   | 20        | Year 10  |
| 0304101030 | Of bluefin tunas  | 20        | Year 5   |
| 0304102000 | Fish surimi   | 20        | Year 10  |
| 0304109000 | Other   | 20        | Year 5   |
| 030420     | 2. Frozen fillets   |           |          |
| 0304201000 | Of alaska pollack   | 10        | Year 10  |
| 030490     | 3. Other  |           |          |
| 03049010   | Frozen fish surimi  |           |          |
| 0304901010 | Of alaska pollack   | 10        | Year 5   |
| 0305       | Fish,dried,salted or in brine;smoked fish,whether or not cooked before or during the smoking process;flours,meals and pellets of fish, fit for human consumption.   |           |          |
| 0305100000 | Flours, meals and pellets of fish, fit for human consumption  | 20        | Year 5   |
| 030520     | Livers and roes of fish, dried, smoked, salted or in brine  |           |          |
| 0305201000 | Livers  | 20        | Year 5   |
| 0305203000 | Roes,smoked   | 20        | Year 10  |
| 03052040   | Roes, salted or in brine  |           |          |
| 0305204020 | Of yellow corvina   | 20        | Year 5   |
| 030530     | Fish fillets,dried,salted or in brine,but not smoked  |           |          |
| 0305301000 | Dried   | 20        | Year 5   |
| 0305302000 | Salted or in brine  | 20        | Year 5   |
| 03054      | Smoked fish,including fillets:  |           |          |
| 0305410000 | Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus),Atlantic salmon(Salmo salar)and Danube salmon(Hucho hucho) | 20        | Year 5   |
| 0305420000 | Herrings(Clupea harengus,Clupea pallasii)   | 20        | Year 10  |
| 030549     | Other   |           |          |
| 0305491000 | Anchovies   | 20        | Year 5   |
| 0305492000 | Alaska pollack  | 20        | Year 10  |
| 03055      | Dried fish, whether or not salted but not smoked:   |           |          |
| 0305510000 | Cod(Gadus morhua,Gadus ogac,Gadus macrocephalus)  | 20        | Year 5   |
| 030559     | Other   |           |          |
| 0305591000 | Sharks' fins  | 20        | Year 5   |
| 0305595000 | Puffers   | 20        | Year 5   |
| 0305596000 | Sharp toothed eel   | 20        | Year 10  |
| 0305597000 | Sand lance  | 20        | Year 10  |
| 0305598000 | Blenny or gunnel including juvenile white bait  | 20        | Year 10  |
| 0305599000 | Other excluding anchovy, alaska pollack and yellow corvina  | 20        | Year 5   |
| 03056      | Fish, salted but not dried or smoked and fish in brine:   |           |          |
| 0305610000 | Herrings(Clupea harengus,Clupea pallasii)   | 20        | Year 5   |
| 0305620000 | Cod(Gadus morhua,Gadus ogac,Gadus macrocephalus)  | 20        | Year 5   |
| 030563     | Anchovies(Engraulis spp.)   |           |          |
| 0305631000 | Salt fermented anchovy  | 20        | Year 5   |
| 030569     | Other   |           |          |
| 0305691000 | Salmon  | 20        | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 0305692000 | Trout  | 20        | Year 5   |
| 0305693000 | Hair tail  | 20        | Year 5   |
| 0305694000 | Sardines   | 20        | Year 5   |
| 0305697000 | Horse mackerel   | 20        | Year 5   |
| 0305698000 | Saury(including horn fish)   | 20        | Year 5   |
| 0306       | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.     |           |          |
| 03061      | Frozen:  | 0.0       | ., .     |
| 0306110000 | Rock lobster and other sea crawfish(Palinurus spp.,panulirus spp.,Jasus spp.)  | 20        | Year 5   |
| 0306120000 | Lobsters(Homarus spp.)   | 20        | Year 5   |
| 030614     | Crabs  |           |          |
| 0306141000 | Crab meat  | 20        | Year 5   |
| 0306142000 | King crabs   | 20        | Year 5   |
| 0306190000 | Other,including flours,meals and pellets of crustaceans,fit for human consumption  | 20        | Year 5   |
| 03062      | Not frozen:  |           |          |
| 0306210000 | Rock lobster and other sea crawfish(Palinurus spp.,panulirus spp.,Jasus spp.)  | 20        | Year 5   |
| 0306220000 | Lobsters(Homarus spp.)   | 20        | Year 5   |
| 030623     | Shrimps and prawns   |           |          |
| 0306231000 | Live,fresh or chilled  | 20        | Year 10  |
| 0306232000 | Dried  | 20        | Year 10  |
| 030624     | Crabs  |           |          |
| 03062410   | Live, fresh or chilled   |           |          |
| 0306241010 | Blue crab  | 20        | Year 5   |
| 0306242000 | Dried  |           | Year 0   |
| 0306243000 | Salted or in brine   | 20        | Year 5   |
| 030629     | Other, including flours, meals and pellets of crustaceans, fit for human consumption   |           |          |
| 0306291000 | Live,fresh or chilled  | 20        | Year 5   |
| 0306292000 | Dried  | 20        | Year 5   |
| 0306293000 | Salted or in brine   | 20        | Year 5   |
| 0307       | Molluscs,whether in shell or not,live,fresh,chilled,frozen,dried,salted or in brine;aquatic invertebrates other than crustaceans and molluscs,live,fresh,chilled,frozen,dried,salted or in brine;flours,meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption |           |          |
| 030710     | 1. Oysters.  |           |          |
| 03071010   | A. Live,fresh or chilled   |           |          |
| 0307101010 | (1) Oyster spat  | 5         | Year 5   |
| 0307101090 | (2) Other  | 20        | Year 5   |
| 0307103000 | C. Dried   | 20        | Year 5   |
| 0307104000 | D. Salted or in brine  | 20        | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 03072      | 2. Scallops,including queen scallops,of the genera Pecten,Chlamys or Placopecten:   |           |          |
| 030729     | Other   |           |          |
| 0307291000 | Frozen  | 20        | Year 5   |
| 0307292000 | Dried   |           | Year 0   |
| 0307293000 | Salted or in brine  |           | Year 0   |
| 03073      | 3. Mussels(Mytilus spp.,Perna spp.):  |           |          |
| 0307310000 | Live, fresh or chilled  | 20        | Year 5   |
| 030739     | Other   |           |          |
| 0307391000 | Frozen  |           | Year 0   |
| 0307392000 | Dried   | 20        | Year 5   |
| 0307399000 | Other   |           | Year 0   |
| 03074      | 4. Cuttle fish(Sepia officinalis,Rossia macrosoma,Sepiola spp.)and squid(Ommastrephes spp.,Loligo spp.,Nototodarus spp.,Sepioteuthis spp.): |           |          |
| 030741     | Live, fresh or chilled  |           |          |
| 0307411000 | Cuttle fish   | 10        | Year 10  |
| 030749     | Other   |           |          |
| 03074910   | Frozen  |           |          |
| 0307492000 | Salted or in brine  | 10        | Year 5   |
| 03075      | 5. Octopus(Octopus spp.):   |           |          |
| 030759     | Other   |           |          |
| 03075910   | Frozen  |           |          |
| 0307591010 | Octopus   | 20        | Year 10  |
| 0307592000 | Dried   | 20        | Year 5   |
| 0307600000 | 6. Snails,other than sea snails   |           | Year 0   |
| 03079      | 7. Other,including flours,meals and pellets of aquatic invertebrates other than crustaceans,fit for human consumption:                      |           |          |
| 030791     | Live, fresh or chilled  |           |          |
| 0307911    | Molluscs  |           |          |
| 03079111   | Hard clams  |           |          |
| 0307911110 | Hard clam spat  |           | Year 0   |
| 0307911600 | Cockles   |           | Year 0   |
| 030799     | Other   |           |          |
| 0307991    | Frozen  |           |          |
| 03079911   | Molluscs  |           |          |
| 0307991110 | Cockles   | 20        | Year 5   |
| 0307991160 | Top shells(frozen)  |           | Year 0   |
| 03079919   | Other   |           |          |
| 0307991910 | Sea-cucumbers   |           | Year 0   |
| 0307991920 | Sea-squirts   | 20        | Year 5   |
| 0307992    | Dried   |           |          |
| 03079921   | Molluscs  |           |          |
| 0307992110 | Hen clams   |           | Year 0   |
| 0307992120 | Adductors of shell fish   |           | Year 0   |
| 0307992130 | Baby clams  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 03079929   | Other  |           |          |
| 0307992930 | Sea-squirts  |           | Year 0   |
| 0307992990 | Other excluding sea-cucumbers  | 20        | Year 5   |
| 0307993    | Salted or in brine   |           |          |
| 03079931   | Molluscs   |           |          |
| 0307993110 | Hen clams  |           | Year 0   |
| 0307993130 | Top shells (salted or brine)   |           | Year 0   |
| 03079939   | Other  |           |          |
| 0307993920 | Sea-cucumbers  |           | Year 0   |
| 0307993990 | Other excluding sea-urchins and jelly fish   | 20        | Year 5   |
| 04         | Dairy produce; birds' eggs; natural honey; edible products of animal origin,not elsewhere specified or included  |           |          |
| 041000     | Edible products of animal origin, not elsewhere specified or included.   |           |          |
| 0410001000 | Turtles' eggs  | 8         | Year 5   |
| 0410002000 | Salanganes' nests  | 8         | Year 5   |
| 0410009000 | Other excluding royal jelly  | 8         | Year 5   |
| 05         | Products of animal origin, not elsewhere specified or included.  |           |          |
| 0501000000 | Human hair,unworked,whether or not washed or scoured;waste of human hair.  |           | Year 0   |
| 0502       | Pigs',hogs' or boars' bristles and hair;badger hair and other brush making hair;waste of such bristles or hair.  |           |          |
| 0502100000 | Pigs',hogs' or boars' bristles and hair and waste thereof  |           | Year 0   |
| 050290     | Other  |           |          |
| 0502901000 | Badger hair  |           | Year 0   |
| 0502902000 | Goat hair  |           | Year 0   |
| 0502909000 | Other  |           | Year 0   |
| 050300     | Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.   |           |          |
| 05030010   | 1. Horsehair   |           |          |
| 0503001010 | Dressed  |           | Year 0   |
| 0503001090 | Other  |           | Year 0   |
| 0503002000 | 2. Horsehair waste   |           | Year 0   |
| 050400     | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried of smoked.   |           |          |
| 05040010   | Guts   |           |          |
| 0504001010 | Of bovine  | 27        | Year 10  |
| 0504001090 | Other  | 27        | Year 10  |
| 0504002000 | Bladders   | 27        | Year 10  |
| 0504003000 | Stomachs   | 27        | Year 10  |
| 0505       | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers. |           |          |
| 0505100000 | 1. Feathers of a kind used for stuffing; down  | 3         | Year 10  |
| 050590     | 2. Other   |           |          |
| 0505901000 | A. Powder of feathers.   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 0505909000 | B. Other  | 5         | Year 10  |
| 0506       | Bones and horn-cores,unworked,defatted,simply prepared(but not cut to shape),treated with acid or degelatinised;powder and waste of these products.   |           |          |
| 0506100000 | Ossein and bones treated with acid  |           | Year 0   |
| 050690     | Other   |           |          |
| 05069010   | A. Bones.   |           |          |
| 0506901010 | (1) Of tigers   |           | Year 0   |
| 0506901020 | (2) Of bovine animals   | 9         | Year 5   |
| 0506901090 | (3) Other   |           | Year 0   |
| 0506902000 | B. Powder of bones.   | 25.6      | Year 10  |
| 0506909000 | C. Other  |           | Year 0   |
| 0507       | Ivory,tortoise-shell,whalebone and whalebone hair,horns,antlers,hooves,nails,claws and beaks,unworked or simply prepared but not cut to shape;powder and wasted of these products.  |           |          |
| 050710     | 1. Ivory; ivory powder and waste  |           |          |
| 0507101000 | Ivory of elephant   | 8         | Year 5   |
| 0507102000 | Rhinocercs horns  | 8         | Year 5   |
| 0507109000 | Other   | 8         | Year 5   |
| 050790     | 2. Other  |           |          |
| 05079020   | B. Other  |           |          |
| 0507902010 | Tortoise shells and plates  | 8         | Year 5   |
| 0507902020 | Whalebone and whale   | 8         | Year 5   |
| 0507902030 | Pangolin shells and scales  | 8         | Year 5   |
| 0507902040 | Hooves and claws(including nails)   | 8         | Year 5   |
| 0507902090 | Other   | 8         | Year 5   |
| 050800     | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.    |           |          |
| 0508001000 | Coral   | 8         | Year 5   |
| 05080020   | Shells  |           |          |
| 0508002010 | Mother of pearl shells  |           | Year 0   |
| 0508002020 | Abalone shells  |           | Year 0   |
| 0508002030 | Oyster shells   |           | Year 0   |
| 0508002040 | Snail shells  |           | Year 0   |
| 0508002050 | Trocus shells   |           | Year 0   |
| 0508002060 | Agaya shells  |           | Year 0   |
| 0508002070 | Fresh water shells(Megalonaiasnervosa,Amblemaplicata,Quadrula quadrula spp.)  |           | Year 0   |
| 0508002090 | Other   |           | Year 0   |
| 0508009000 | Other   |           | Year 0   |
| 0509000000 | Natural sponges of animal origin.   |           | Year 0   |
| 051000     | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products, used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 0510001000 | Ambergris   | 8         | Year 5   |
| 0510002000 | Castoreum   | 8         | Year 5   |
| 0510003000 | Musk  | 8         | Year 5   |
| 0510004000 | Gallstone   | 8         | Year 5   |
| 0510005000 | Pteropi faeces  | 8         | Year 5   |
| 05100090   | Other   |           |          |
| 0510009010 | Pancreas  | 8         | Year 5   |
| 0510009020 | Bile  | 8         | Year 5   |
| 0510009030 | Gecko   | 8         | Year 5   |
| 0510009090 | Other   | 8         | Year 5   |
| 0511       | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3,unfit for human consumption.                                  |           |          |
| 0511100000 | 1. Bovine semen   |           | Year 0   |
| 05119      | 2. Other:   |           |          |
| 051191     | A. Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3  |           |          |
| 05119110   | (1) Fertile eggs for hatching   |           |          |
| 0511911010 | Brine shrimp eggs   | 8         | Year 5   |
| 0511911090 | Other   |           | Year 0   |
| 0511919000 | (3) Other excluding fish waste  | 8         | Year 5   |
| 051199     | B. Other  |           |          |
| 0511991000 | (1) Animal blood  | 8         | Year 5   |
| 05119920   | (2) Animal semen, excluding bovine semen  |           |          |
| 0511992010 | Swine semen   |           | Year 0   |
| 0511992090 | Other   |           | Year 0   |
| 05119930   | (3) Animal embryos  |           |          |
| 0511993010 | Of bovine   |           | Year 0   |
| 0511993020 | Of swine  |           | Year 0   |
| 0511993090 | Other   |           | Year 0   |
| 0511994000 | (4) Sinews and tendons  | 18        | Year 10  |
| 05119990   | (5) Other   |           |          |
| 0511999010 | Silkworm eggs   | 18        | Year 10  |
| 0511999020 | Chrysalis of silk worm  | 8         | Year 5   |
| 0511999030 | Dead animals, other than products of dead animals of Chapter 3  | 8         | Year 5   |
| 0511999040 | Paring and similar waste of rawhides or skins   | 8         | Year 5   |
| 0511999090 | Other   | 8         | Year 5   |
| 06         | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.   |           |          |
| 0601       | Bulbs,tubers,tuberous roots,corms,crowns and rhizomes,dormant,in growth or in flower; chicory plants and roots other than roots of heading 12.12. |           |          |
| 060110     | 1. Bulbs,tubers,tuberous roots,corms,crowns and rhizomes,dormant  |           |          |
| 0601101000 | Of tulips   | 8         | Year 5   |
| 0601102000 | Of lilies   | 8         | Year 5   |
| 0601103000 | Of dahlias  | 8         | Year 5   |
| 0601104000 | Of hyacinthus   | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 0601105000 | Of gladiolus   | 8         | Year 5   |
| 0601106000 | Of iris  | 8         | Year 5   |
| 0601107000 | Of freesias  | 8         | Year 5   |
| 0601108000 | Of narcissus   | 8         | Year 5   |
| 0601109000 | Other  | 8         | Year 5   |
| 060120     | 2. Bulbs,tubers,tuberous roots,corms,crowns and rhizomes,in growth or in flower;chicory plants and roots |           |          |
| 0601201000 | Of tulips  | 8         | Year 5   |
| 0601202000 | Of lilies  | 8         | Year 5   |
| 0601203000 | Of dahlias   | 8         | Year 5   |
| 0601204000 | Of hyacinthus  | 8         | Year 5   |
| 0601205000 | Of gladiolus   | 8         | Year 5   |
| 0601206000 | Chicory plants and roots   | 8         | Year 5   |
| 0601207000 | Of iris  | 8         | Year 5   |
| 0601208000 | Of freesias  | 8         | Year 5   |
| 06012090   | Other  |           |          |
| 0601209010 | Of narcissus   | 8         | Year 5   |
| 0601209090 | Other  | 8         | Year 5   |
| 0602       | Other live plants(including their roots), cuttings and slips; mushroom spawn.                            |           |          |
| 060210     | 1. Unrooted cuttings and slips   |           |          |
| 0602101000 | Of fruit trees   | 8         | Year 5   |
| 060220     | 2. Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts                    |           |          |
| 0602201000 | Apple trees  | 18        | Year 10  |
| 0602202000 | Pear trees   | 18        | Year 10  |
| 0602203000 | Peach trees  | 18        | Year 10  |
| 0602204000 | Grape vines  | 8         | Year 5   |
| 0602205000 | Persimmon trees  | 8         | Year 5   |
| 0602206000 | Citrus trees   | 18        | Year 10  |
| 06022070   | Chestnut trees, walnut tress korean pine trees   |           |          |
| 0602207010 | Chestnut trees   | 8         | Year 10  |
| 0602207020 | Walnut trees   | 8         | Year 10  |
| 0602207030 | Korean pine trees  | 8         | Year 10  |
| 0602209000 | Other  | 8         | Year 5   |
| 0602300000 | 3. Rhododendrons and azaleas,grafted or not  | 8         | Year 10  |
| 0602400000 | 4. Roses,grafted or not  | 8         | Year 5   |
| 060290     | 5. Other   |           |          |
| 06029010   | Flowering plants   |           |          |
| 0602901010 | Orchids or orchises  | 8         | Year 5   |
| 0602901020 | Carnations   | 8         | Year 5   |
| 0602901030 | Guzmania ampire  | 8         | Year 5   |
| 0602901040 | Gypsophilas  | 8         | Year 5   |
| 0602901050 | Chrysanthemums   | 8         | Year 5   |
| 0602901060 | Cactus   | 8         | Year 5   |
| 0602901090 | Other  | 8         | Year 5   |
| 06029020   | Forest plants  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 060290201  | Pine trees   |           |          |
| 0602902011 | For bonsai   | 8         | Year 10  |
| 0602902019 | Other  | 8         | Year 10  |
| 0602902020 | Larch trees  | 8         | Year 10  |
| 0602902030 | Cryptomeria  | 8         | Year 10  |
| 0602902040 | Japanese cypress   | 8         | Year 10  |
| 0602902050 | Rigi-taeda   | 8         | Year 10  |
| 060290206  | Maple trees  |           |          |
| 0602902069 | Other excluding those for bonsai   | 8         | Year 10  |
| 060290207  | Korean Hornbeam  |           |          |
| 0602902079 | Other excluding those for bonsai   | 8         | Year 10  |
| 060290208  | Zelkova trees  |           |          |
| 0602902089 | Other excluding those for bonsai   | 8         | Year 10  |
| 060290209  | Other  |           |          |
| 0602902099 | Other excluding those for bonsai   | 8         | Year 10  |
| 06029090   | Other  |           |          |
| 0602909010 | Peony trees  | 8         | Year 10  |
| 0602909020 | Camellia trees   | 8         | Year 10  |
| 0602909030 | Mulberry trees   | 18        | Year 10  |
| 0602909040 | Mushroom spawn   | 8         | Year 5   |
| 0602909090 | Other  | 8         | Year 5   |
| 0603       | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.   |           |          |
| 060310     | Fresh  |           |          |
| 0603101000 | Carnations   | 25        | Year 10  |
| 0603103000 | Tulips   | 25        | Year 10  |
| 0603104000 | Gladiolus  | 25        | Year 10  |
| 0603105000 | Lilies   | 25        | Year 10  |
| 0603106000 | Roses  | 25        | Year 10  |
| 0603108000 | Gypsophila   | 25        | Year 10  |
| 0603109000 | Other excluding chrysanthemums and cymbidiums  | 25        | Year 10  |
| 0603900000 | Other  | 25        | Year 10  |
| 0604       | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets of for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. |           |          |
| 0604100000 | Mosses and lichens   | 8         | Year 10  |
| 06049      | Other:   |           |          |
| 060491     | Fresh  |           |          |
| 0604919000 | Other excluding foliage of plants  | 8         | Year 5   |
| 0604990000 | Other  | 8         | Year 5   |
| 07         | Edible vegetables and certain roots and tubers   |           |          |
| 0703       | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.   |           |          |
| 070390     | 3. Leeks and other alliaceous vegetables   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 0703901000 | Leeks   | 27        | Year 10  |
| 0704       | Cabbages,cauliflowers,kohlrabi,kale and similar edible brassicas,fresh or chilled.                        |           |          |
| 0704100000 | Cauliflowers and headed broccoli  | 27        | Year 10  |
| 0704200000 | Brussels sprouts  | 27        | Year 10  |
| 070490     | Other   |           |          |
| 0704902000 | Chinese cabbages  | 27        | Year 10  |
| 0704909000 | Other excluding cabbages  | 27        | Year 10  |
| 0705       | Lettuce (Lactuca sativa) and chicory(Cichorium spp.) fresh or chilled.                                    |           |          |
| 07051      | 1. Lettuce:   |           |          |
| 0705110000 | Cabbage lettuce (head lettuce)  | 45        | Year 10  |
| 07052      | 2. Chicory:   |           |          |
| 0705210000 | Witloof chicory (Cichorium intybus var. foliosum)   | 8         | Year 10  |
| 0705290000 | Other   | 8         | Year 5   |
| 0706       | Carrots,turnips,salad beetroot,salsify,celeriac,radishes and similar edible roots,fresh or chilled.       |           |          |
| 070610     | 1. Carrots and turnips  |           |          |
| 0706102000 | B. Turnips  | 27        | Year 10  |
| 070690     | 2. Other  |           |          |
| 0706901000 | Radishes  | 30        | Year 10  |
| 0706902000 | Wasabi and horseradishes  | 27        | Year 10  |
| 0706909000 | Other   | 27        | Year 10  |
| 0708       | Leguminous vegetables, shelled or unshelled, fresh or chilled.  |           |          |
| 0708100000 | Peas (Pisum sativum)  | 27        | Year 10  |
| 0708200000 | Beans (Vigna spp.,Phaseolus spp.)   | 27        | Year 10  |
| 0708900000 | Other leguminous vegetables   | 27        | Year 10  |
| 0709       | Other vegetables, fresh or chilled.   |           |          |
| 0709100000 | 1. Globe artichokes   | 27        | Year 10  |
| 0709300000 | 3. Aubergines (egg-plants)  | 27        | Year 10  |
| 0709400000 | 4. Celery other than celeriac   | 27        | Year 10  |
| 07095      | 5. Mushrooms and truffles:  |           |          |
| 070959     | Other   |           |          |
| 0709599000 | Other excluding pine mushrooms, oak mushrooms, ling chiu mushrooms, oyster mushrooms and winter mushrooms | 30        | Year 10  |
| 070990     | 8. Other  |           |          |
| 0709903000 | Pumpkins  | 27        | Year 10  |
| 0710       | Vegetables(uncooked or cooked by steaming or boiling in water), frozen.                                   |           |          |
| 0710100000 | Potatoes  | 27        | Year 10  |
| 07102      | Leguminous vegetables, shelled or unshelled:  |           |          |
| 0710210000 | Peas (Pisum sativum)  | 27        | Year 10  |
| 0710220000 | Beans (Vigna spp.,Phaseolus spp.)   | 27        | Year 10  |
| 0710290000 | Other   | 27        | Year 10  |
| 0710300000 | Spinach, New Zealand spinach and orache spinach (garden spinach)  | 27        | Year 10  |
| 0710400000 | Sweet corn  | 30        | Year 10  |

| HS Code    | Description   | BASE RATE  | CATEGORY |
|------------|---|--|----------|
| 071080     | Other vegetables  |  |          |
| 0710801000 | Onions  | 27   | Year 10  |
| 0710802000 | Garlic  | 27   | Year 10  |
| 0710804000 | Carrots   | 27   | Year 10  |
| 0710807000 | Fruits of the genus Capsicum or of the genus Pimenta  | 27   | Year 10  |
| 0711       | Vegetables provisionally preserved(for example,by sulphur dioxide gas,in brine,in sulphur water or in other preservative solutions),but unsuitable in that state for immediate consumption.   |  |          |
| 0711200000 | Olives  | 27   | Year 10  |
| 0711400000 | Cucumbers and gherkins  | 30   | Year 10  |
| 07115      | Mushrooms and Truffles:   |  |          |
| 0711510000 | Mushrooms of the genus Agaricus   | 30   | Year 10  |
| 071159     | Other   |  |          |
| 0711599000 | Other excluding truffles  | 30   | Year 10  |
| 071190     | Other vegetables; mixtures of vegetables  |  |          |
| 0711904000 | Carrots   | 30   | Year 10  |
| 0712       | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.  |  |          |
| 07123      | 2. Mushrooms, wood ears (Auricularia spp.), jelly fungi<br>(Tremella spp.) and truffles:  |  |          |
| 071231     | A. Mushrooms of the genus Agaricus  |  |          |
| 0712311000 | (1) Cultivated mushrooms(Agaricus bisporus)   | 30   | Year 10  |
| 0712319000 | (2) Other   | 30% or<br>1,218won/k<br>g,<br>whichever<br>is the<br>greater | Year 10  |
| 0712330000 | C. Jelly fungi (Tremella spp.)  | 30% or<br>1,218won/k<br>g,<br>whichever<br>is the<br>greater | Year 10  |
| 071239     | D. Other  |  |          |
| 07123910   | (1) Mushrooms   |  |          |
| 0712391030 | (c) Ling chiu mushrooms   | 30% or<br>842won/kg,<br>whichever<br>is the<br>greater       | Year 10  |
| 0712391040 | (d) Oyster mushrooms  | 30   | Year 10  |
| 0712391050 | (e) Winter mushrooms  | 30   | Year 10  |
| 0712391090 | Other excluding pine mushrooms and oak mushrooms  | 30% or<br>1,218won/k<br>g,<br>whichever<br>is the            | Year 10  |
| 071000     | O Other was matching to the control of the control | greater  |          |
| 071290     | 3. Other vegetables; mixtures of vegetables   |  |          |
| 07129020   | B. Other vegetables excluding garlic  |  |          |

| HS Code    | Description   | BASE RATE  | CATEGORY |
|------------|---|--|----------|
| 0712902020 | (2) Radishes  | 30   | Year 10  |
| 0712902030 | (3) Welsh onions  | 30% or<br>1,159won/k<br>g,<br>whichever<br>is the      | Year 10  |
|            |   | greater ,<br>but not<br>more than<br>54%               |          |
| 0712902040 | (4) Carrots   | 30% or<br>864won/kg,<br>whichever<br>is the<br>greater | Year 10  |
| 0712902060 | (6) Cabbages  | 30   | Year 10  |
| 0712902070 | (7) Taro stems  | 30   | Year 10  |
| 0712902080 | (8) Sweet potato stems  | 30   | Year 10  |
| 071290209  | (9) Other   |  |          |
| 0712902093 | (c) Potatoes  | 27   | Year 10  |
| 0712909000 | C. Mixtures of vegetables   | 27   | Year 10  |
| 0713       | Dried leguminous vegetables, shelled, whether or not skinned or split.                            |  |          |
| 071310     | Peas(Pisum sativum)   |  |          |
| 0713101000 | For seed  | 27   | Year 10  |
| 0713109000 | Other   | 27   | Year 10  |
| 0713200000 | Chickpeas (garbanzos)   | 27   | Year 10  |
| 07133      | Beans(Vigna spp.,phaseolus spp.):   |  |          |
| 071333     | Kidney beans, including white pea beans(phaseolus vulgaris)                                       |  |          |
| 0713331000 | For seed  | 27   | Year 10  |
| 0713339000 | Other   | 27   | Year 10  |
| 0713390000 | Other   | 27   | Year 10  |
| 0713400000 | Lentils   | 27   | Year 10  |
| 0713500000 | Broad beans (Vicia faba var. major) and horse beans(Vicia faba var. equina. Vicia faba var.minor) | 27   | Year 10  |
| 0713900000 | Other   | 27   | Year 10  |
| 08         | Edible fruit and nuts; peel of citrus fruit or melons   |  |          |
| 0802       | Other nuts, fresh or dried, whether or not shelled or peeled.                                     |  |          |
| 08021      | 1. Almonds:   |  |          |
| 0802110000 | In shell  | 8  | Year 10  |
| 0802120000 | Shelled   | 8  | Year 10  |
| 08022      | 2. Hazelnuts or filberts(Corylus spp.):   |  |          |
| 0802210000 | In shell  | 8  | Year 10  |
| 0802220000 | Shelled   | 8  | Year 10  |
| 0804       | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.               |  |          |
| 0804200000 | 2.Figs  | 30   | Year 10  |
| 0806       | Grapes,fresh or dried.  |  |          |
| 0806200000 | 2. Dried  | 21   | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 0807       | Melons(including watermelons) and papaws(papayas),fresh.  |           |          |
| 08071      | 1. Melons (including watermelons):  |           |          |
| 0807190000 | Other   | 45        | Year 10  |
| 0808       | Apples,pears and quinces,fresh.   |           |          |
| 080820     | Pears and quinces   |           |          |
| 0808202000 | Quinces   | 45        | Year 10  |
| 0809       | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.   |           |          |
| 0809100000 | 1. Apricots   | 45        | Year 10  |
| 0809200000 | 2. Cherries   | 24        | Year 10  |
| 080940     | 4. Plums and sloes  |           |          |
| 0809401000 | A. Plums  | 45        | Year 10  |
| 0809402000 | B. Sloes  | 45        | Year 10  |
| 0810       | Other fruit, fresh.   |           |          |
| 0810100000 | Strawberries  | 45        | Year 10  |
| 0810200000 | Raspberries, blackberries, mulberries and loganberries  | 45        | Year 10  |
| 0810300000 | Black,white or red currants and gooseberries  | 45        | Year 10  |
| 0810400000 | Cranberries, bilberries and other fruits of the genus Vaccinium   | 45        | Year 10  |
| 0810500000 | Kiwifruit   | 45        | Year 10  |
| 081090     | Other   |           |          |
| 0810905000 | Mumes   | 50        | Year 10  |
| 0810909000 | Other excluding persimmons, sweet persimmons and jujubes  | 45        | Year 10  |
| 0811       | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.   |           |          |
| 0811100000 | Strawberries  | 30        | Year 10  |
| 0811200000 | Raspberries, blackberries, mulberries, loganberries black, white or red currants and gooseberries   | 30        | Year 10  |
| 081190     | Other   |           |          |
| 0811909000 | Other excluding chestnuts, jujubes and pine-nuts  | 30        | Year 10  |
| 0812       | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. |           |          |
| 0812100000 | Cherries  | 30        | Year 10  |
| 081290     | Other   |           |          |
| 0812901000 | Strawberries  | 30        | Year 10  |
| 0812909000 | Other   | 30        | Year 10  |
| 0813       | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.   |           |          |
| 0813100000 | 1. Apricots   | 45        | Year 10  |
| 0813200000 | 2. Prunes   | 18        | Year 10  |
| 0813300000 | 3. Apples   | 45        | Year 10  |
| 081340     | 4. Other fruit  |           |          |
| 0813409000 | Other excluding persimmons and jujubes  | 45        | Year 10  |
| 0813500000 | 5. Mixtures of nuts or dried fruits of this Chapter   | 45        | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 081400     | Peel of citrus fruit or melons(including watermelons),fresh,frozen,dried or provisionally preserved in brine,in sulphur water or in other preservative solutions. |           |          |
| 0814001000 | Peel of citrus fruit  | 30        | Year 10  |
| 0814002000 | Peel of melons (including watermelons)  | 30        | Year 10  |
| 09         | Coffee,tea,mate and spices  |           |          |
| 0901       | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.                                  |           |          |
| 09011      | 1. Coffee,not roasted:  |           |          |
| 0901110000 | A. Not decaffeinated  |           | Year 0   |
| 0901120000 | B. Decaffeinated  |           | Year 0   |
| 09012      | 2. Coffee roasted:  |           |          |
| 0901210000 | Not decaffeinated   | 8         | Year 5   |
| 0901220000 | Decaffeinated   | 8         | Year 5   |
| 090190     | 3. Other  |           |          |
| 0901901000 | A. Coffee husks and skins   |           | Year 0   |
| 0901902000 | B. Coffee substitutes containing coffee   | 8         | Year 5   |
| 0902       | Tea,whether or not flavoured.   |           |          |
| 0902300000 | Black tea(fermented) and partly fermented tea,in immediate packings of a content not exceeding 3kg  | 40        | Year 10  |
| 0902400000 | Other black tea(fermented) and other partly fermented tea   | 40        | Year 10  |
| 0903000000 | Mate`.  | 25        | Year 10  |
| 0904       | Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.   |           |          |
| 09041      | 1. Pepper:  |           |          |
| 0904110000 | Neither crushed nor ground  | 8         | Year 5   |
| 0904120000 | Crushed or ground   | 8         | Year 5   |
| 0905000000 | Vanilla.  | 8         | Year 5   |
| 0906       | Cinnamon and cinnamon-tree flowers.   |           |          |
| 090610     | Neither crushed nor ground  |           |          |
| 0906101000 | Cinnamon  | 8         | Year 5   |
| 0906102000 | Cinnamon tree flowers   | 8         | Year 5   |
| 090620     | Crushed or ground   |           |          |
| 0906201000 | Cinnamon  | 8         | Year 5   |
| 0906202000 | Cinnamon tree flowers   | 8         | Year 5   |
| 0907000000 | Cloves(whole fruit,cloves and stems).   | 8         | Year 5   |
| 0908       | Nutmeg,mace and cardamoms.  |           |          |
| 0908100000 | Nutmeg  | 8         | Year 5   |
| 0908200000 | Mace  | 8         | Year 5   |
| 0908300000 | Cardamoms   | 8         | Year 5   |
| 0909       | Seeds of anise,badian,fennel,coriander,cumin or caraway; juniper berries.   |           |          |
| 0909100000 | Seeds of anise or badian  | 8         | Year 5   |
| 0909200000 | Seeds of coriander  | 8         | Year 5   |
| 0909300000 | Seeds of cumin  | 8         | Year 5   |
| 0909400000 | Seeds of caraway  | 8         | Year 5   |
| 0909500000 | Seeds of fennel;juniper berries   | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 0910       | Ginger,saffron,turmeric(curcuma),thyme,bay leaves,curry and other spices. |           |          |
| 0910200000 | 2.Saffron   | 8         | Year 5   |
| 0910300000 | 3. Turmeric(curcuma)  | 8         | Year 5   |
| 0910400000 | 4. Thyme; bay leaves  | 8         | Year 5   |
| 0910500000 | 5. Curry  | 8         | Year 5   |
| 09109      | 6. Other spices:  |           |          |
| 0910910000 | Mixtures referred to in Note 1 (b) to this chapter                        | 8         | Year 5   |
| 0910990000 | Other   | 8         | Year 5   |
| 10         | Cereals   |           |          |
| 1001       | Wheat and meslin.   |           |          |
| 1001100000 | 1. Durum wheat  | 3         | Year 5   |
| 100190     | 2. Other  |           |          |
| 1001901000 | A. Meslin cluding durum wheat   | 3         | Year 5   |
| 10019090   | B. Other  |           |          |
| 1001909010 | Seed  |           | Year 0   |
| 1001909020 | For feeding   |           | Year 0   |
| 1001909030 | For milling   |           | Year 0   |
| 1001909090 | Other   |           | Year 0   |
| 100200     | Rye.  |           |          |
| 1002001000 | For seed  | 108.7     | Year 10  |
| 1002009000 | Other   |           | Year 0   |
| 100400     | Oats.   |           |          |
| 1004001000 | For seed  | 554.8     | Year 10  |
| 1004009000 | Other   |           | Year 0   |
| 1005       | Maize(corn).  |           |          |
| 1005100000 | 1. Seed   | 328       | Year 10  |
| 100590     | 2. Other  |           |          |
| 1005901000 | For feeding   | 328       | Year 10  |
| 100700     | Grain sorghum.  |           |          |
| 1007001000 | For seed  | 779.4     | Year 10  |
| 1007009000 | Other   |           | Year 0   |
| 1008       | Buckwheat,millet and canary seed;other cereals.                           |           |          |
| 100820     | Millet  |           |          |
| 10082010   | Foxtail millet(Setalia italica)   |           |          |
| 1008201010 | For seed  | 18        | Year 10  |
| 1008201090 | Other   |           | Year 0   |
| 1008209000 | Other   |           | Year 0   |
| 1008300000 | Canary seed   |           | Year 0   |
| 11         | Products of the milling industry; malt; starches; inulin; wheat gluten    |           |          |
| 110100     | Wheat or meslin flour.  |           |          |
| 1101001000 | Of wheat  | 4.2       | Year 10  |
| 1101002000 | Of meslin   | 5         | Year 5   |
| 1102       | Cereal flours other than of wheat or meslin.                              |           |          |
| 1102100000 | Rye flour   | 5         | Year 5   |
| 1102200000 | Maize (corn) flour  | 5         | Year 10  |

| HS Code    | Description   | BASE RATE   | CATEGORY |
|------------|---|---|----------|
| 1103       | Cereal groats,meal and pellets.   |   |          |
| 11031      | Groats and meal:  |   |          |
| 1103110000 | Of wheat  | 288.2   | Year 10  |
| 110319     | Of other cereals  |   |          |
| 1103192000 | Of oats   | 554.8   | Year 10  |
| 110320     | Pellets   |   |          |
| 1103201000 | Of wheat  | 288.2   | Year 10  |
| 1104       | Cereal grains otherwise worked(for example,hulled,rolled,flaked,pearled,sliced or kibbled),except rice of heading 10.06; germ of cereals,whole,rolled,flaked or ground. |   |          |
| 11041      | Rolled or flaked grains:  |   |          |
| 1104120000 | Of oats   | 554.8   | Year 10  |
| 11042      | Other worked grains(for example,hulled,pearled,sliced or kibbled):  |   |          |
| 1104220000 | Of oats   | 554.8   | Year 10  |
| 110429     | Of other cereals  |   |          |
| 1104291000 | Of coicis semen   | 800.3   | Year 10  |
| 110430     | Germ of cereals,whole,rolled,flaked or ground   |   |          |
| 1104309000 | Other excluding that of rice  |   | Year 0   |
| 1106       | Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.             |   |          |
| 1106100000 | Of the dried leguminous vegetables of heading 07.13   | 8   | Year 5   |
| 1106300000 | Of the products of Chapter 8  | 8   | Year 5   |
| 1107       | Malt, whether or not roasted.   |   |          |
| 110720     | Roasted   |   |          |
| 1107209000 | Other excluding smoked one  | 27  | Year 10  |
| 1108       | Starches; inulin.   |   |          |
| 11081      | Starches:   |   |          |
| 1108110000 | Wheat starch  | 50.9  | Year 10  |
| 1109000000 | Wheat gluten,whether or not dried.  | 8   | Year 10  |
| 12         | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder  |   |          |
| 120100     | Soya beans,whether or not broken.   |   |          |
| 1201001000 | For soya bean oil and oil cake  | 487% or<br>956won/kg,<br>whichever<br>is the<br>greater | Year 10  |
| 1203000000 | Copra.  |   | Year 0   |
| 1204000000 | Linseed, whether or not broken.   |   | Year 0   |
| 1205       | Rape or colza seeds,whether or not broken.  |   |          |
| 1205100000 | Low erucic acid rape or colza seeds   | 10  | Year 10  |
| 1205900000 | Other   | 10  | Year 10  |
| 1206000000 | Sunflower seeds, whether or not broken.   | 25  | Year 10  |
| 1207       | Other oil seeds and oleaginous fruits, whether or not broken.   |   |          |
| 1207100000 | 1. Palm nuts and kernels  |   | Year 0   |

| HS Code    | Description   | BASE RATE   | CATEGORY |
|------------|---|---|----------|
| 1207200000 | 2. Cotton seeds   |   | Year 0   |
| 1207300000 | 3. Castor oil seeds   |   | Year 0   |
| 1207500000 | 5. Mustard seeds  |   | Year 0   |
| 1207600000 | 6. Safflower seeds  |   | Year 0   |
| 12079      | 7. Other:   |   |          |
| 1207910000 | A. Poppy seeds  |   | Year 0   |
| 120799     | B. Other  |   |          |
| 1207991000 | (1) Perilla seeds   | 40% or<br>410won/kg,<br>whichever<br>is the<br>greater, but<br>not more<br>than 54% | Year 10  |
| 1207992000 | (2) Shea nuts(Karite nuts)  |   | Year 0   |
| 1207999000 | (3) Other   |   | Year 0   |
| 1208       | Flours and meals of oil seeds or oleaginous fruit, other than those of mustard. |   |          |
| 1208100000 | 1. Of soya beans  |   | Year 0   |
| 1208900000 | 2. Other  |   | Year 0   |
| 1209       | Seeds,fruit and spores,of a kind used for sowing.                               |   |          |
| 1209100000 | 1. Sugar beet seed  |   | Year 0   |
| 12092      | 2. Seeds of forage plants:  |   |          |
| 1209210000 | A. Lucerne (alfalfa) seed   |   | Year 0   |
| 1209220000 | B. Clover (Trifolium spp.) seed   |   | Year 0   |
| 1209230000 | C. Fescue seed  |   | Year 0   |
| 1209240000 | D. Kentucky blue grass (poa pratensis L.)seed                                   |   | Year 0   |
| 1209250000 | E. Rye grass (Lolium multiflorum Lam.,Lolium perenne L.) seed                   |   | Year 0   |
| 1209260000 | F. Timothy grass seed   |   | Year 0   |
| 120929     | G. Other  |   |          |
| 1209291000 | Lupine seed   |   | Year 0   |
| 1209292000 | Sudan grass seed  |   | Year 0   |
| 1209293000 | Orchardgrass seeds  |   | Year 0   |
| 1209299000 | Other   |   | Year 0   |
| 1209300000 | 3. Seeds of herbaceous plants cultivated principally for their flowers          |   | Year 0   |
| 12099      | 4. Other:   |   |          |
| 120991     | A. Vegetable seeds  |   |          |
| 12099110   | Alliaceous vegetable seeds  |   |          |
| 1209911010 | Onion seeds   |   | Year 0   |
| 1209911090 | Other   |   | Year 0   |
| 1209912000 | Radish seeds  |   | Year 0   |
| 1209919000 | Other   |   | Year 0   |
| 120999     | B. Other  |   |          |
| 12099910   | Seeds of forest trees   |   |          |
| 1209991010 | Seeds of oak  |   | Year 0   |
| 1209991090 | Other   |   | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 1209992000 | Seeds of fruit trees   |           | Year 0   |
| 1209993000 | Tobacco seed   |           | Year 0   |
| 1209994000 | Lawn seed  |           | Year 0   |
| 1209999000 | Other  |           | Year 0   |
| 1210       | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.   |           |          |
| 1210100000 | Hop cones, neither ground nor powdered nor in the form of pellets  | 30        | Year 10  |
| 121020     | Hop cones,ground,powdered or in the form of pellets;lupulin  |           |          |
| 1210201000 | Hop cones  | 30        | Year 10  |
| 1210202000 | Lupulin  | 30        | Year 10  |
| 1211       | Plants and parts of plants(including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.   |           |          |
| 1211100000 | 1. Liquorice roots   | 8         | Year 5   |
| 121120     | 2. Ginseng roots   |           |          |
| 1211202    | Ginseng powder   |           |          |
| 12112021   | Of white ginseng   |           |          |
| 1211202110 | Powder   | 18        | Year 10  |
| 1211202120 | Tablet or capsule  | 18        | Year 10  |
| 1211202190 | Other  | 18        | Year 10  |
| 1211300000 | 3. Coca leaf   | 8         | Year 5   |
| 1211400000 | 4. Poppy straw   | 8         | Year 5   |
| 121190     | 5. Other   |           |          |
| 1211901000 | Aconiti tuber  | 8         | Year 5   |
| 1211902000 | Coptidis rhizoma   | 8         | Year 5   |
| 1211903000 | Polygalae radix  | 8         | Year 5   |
| 1211904000 | Fritillariae roylei bulbus   | 8         | Year 5   |
| 1211905000 | Eucommiae cortex   | 8         | Year 5   |
| 12119090   | Other  |           |          |
| 1211909010 | Amomi semen  | 8         | Year 5   |
| 1211909020 | Zizyphi semen  | 8         | Year 5   |
| 1211909030 | Quisqualis fructus   | 8         | Year 5   |
| 1211909040 | Longanae arillus   | 8         | Year 5   |
| 1211909050 | Crataegi fructus   | 8         | Year 5   |
| 1211909060 | Nelumbo semen  | 8         | Year 5   |
| 1211909070 | Pepper mint  | 8         | Year 5   |
| 1211909080 | Japanese papper  | 8         | Year 10  |
| 1211909090 | Other  | 8         | Year 5   |
| 1212       | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included. |           |          |
| 121220     | 2. Seaweeds and other algae  |           |          |
| 12122010   | A. Laver   |           |          |
| 1212201010 | (1) Dried  | 20        | Year 5   |

| HS Code    | Description                              | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 1212201020 | (2) Chilled                              | 20        | Year 5   |
| 1212201030 | (3) Frozen                               | 10        | Year 5   |
| 1212201090 | (4) Other                                | 20        | Year 5   |
| 12122020   | B. Sea mustard(Undaria pinnatifida)      |           |          |
| 1212202010 | (1) Dried                                | 20        | Year 5   |
| 1212202020 | (2) Salted                               | 20        | Year 5   |
| 1212202030 | (3) Chilled                              | 20        | Year 5   |
| 1212202040 | (4) Frozen                               | 45        | Year 5   |
| 1212202090 | (5) Other                                | 20        | Year 5   |
| 12122030   | C. Sea-weed fusiforme(Hizikia fusiforme) |           |          |
| 1212203010 | (1) Dried                                | 20        | Year 5   |
| 1212203020 | (2) Chilled                              | 20        | Year 5   |
| 1212203030 | (3) Frozen                               | 45        | Year 5   |
| 1212203090 | (4) Other                                | 20        | Year 5   |
| 12122040   | D. Green laver                           |           |          |
| 1212204010 | (1) Fresh                                | 20        | Year 5   |
| 1212204020 | (2) Chilled                              | 20        | Year 5   |
| 1212204030 | (3) Frozen                               | 45        | Year 5   |
| 1212204090 | (4) Other                                | 20        | Year 5   |
| 12122050   | E. Sea tangle(Laminaria Japonica)        |           |          |
| 1212205010 | (1) Salted                               | 20        | Year 5   |
| 1212205020 | (2) Chilled                              | 20        | Year 5   |
| 1212205030 | (3) Frozen                               | 45        | Year 5   |
| 1212205090 | (4) Other                                | 20        | Year 5   |
| 12122060   | F. Agar-agar(Gelidium amansil)           |           |          |
| 1212206010 | (1) Frozen                               | 45        | Year 5   |
| 1212206090 | (2) Other                                | 20        | Year 5   |
| 12122070   | G. Tenella,moulded tenax and furcata     |           |          |
| 121220701  | (1) Tenella                              |           |          |
| 1212207011 | (a) Frozen                               |           | Year 0   |
| 1212207019 | (b) Other                                | 20        | Year 5   |
| 121220702  | (2) Moulded tenax                        |           |          |
| 1212207021 | (a) Frozen                               |           | Year 0   |
| 1212207029 | (b) Other                                |           | Year 0   |
| 121220703  | (3) Furcata                              |           |          |
| 1212207031 | (a) Frozen                               |           | Year 0   |
| 1212207039 | (b) Other                                |           | Year 0   |
| 12122080   | H. Typicus,irish-moss and kelp meal      |           |          |
| 121220801  | (1) Typicus                              |           |          |
| 1212208011 | (a) Frozen                               |           | Year 0   |
| 1212208019 | (b) Other                                |           | Year 0   |
| 121220802  | (2) Irish-moss                           |           |          |
| 1212208021 | (a) Frozen                               |           | Year 0   |
| 1212208029 | (b) Other                                |           | Year 0   |
| 121220803  | (3) Kelp meal                            |           |          |
| 1212208031 | (a) Frozen                               |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 1212208039 | (b) Other  | 20        | Year 5   |
| 12122090   | I. Other   |           |          |
| 121220901  | (1) Cottonni and spinosum  |           |          |
| 1212209011 | (a) Frozen   |           | Year 0   |
| 121220909  | (2) Other  |           |          |
| 1212209091 | (a) Frozen   | 45        | Year 5   |
| 1212209099 | (b) Other  | 20        | Year 5   |
| 1212300000 | 3. Apricot, peach (including nectarine) or plum stones and kernels   | 8         | Year 5   |
| 12129      | 4. Other:  |           |          |
| 1212910000 | A. Sugar beet  |           | Year 0   |
| 121299     | B. Other   |           |          |
| 1212991000 | (1) Unroasted chicory roots of the variety cichorium intybus sativum   | 8         | Year 5   |
| 1212992000 | (2) Tuber of kuyaku  | 8         | Year 5   |
| 1212993000 | (3) Pollen   | 8         | Year 5   |
| 1212994000 | (4) Sugar cane   |           | Year 0   |
| 1212999000 | (5) Other  | 8         | Year 5   |
| 1213000000 | Cereal straw and husks,unprepared,whether or not chopped,ground,pressed or in the form of pellets.   | 8         | Year 5   |
| 1214       | Swedes,mangolds,fodder roots,hay,lucerne(alfalfa),clover,sainfoin,forage kale,lupines,vetches and similar forage products,whether or not in the form of pellets.                 |           |          |
| 1214100000 | Lucerne (alfalfa) meal and pellets   | 10        | Year 10  |
| 121490     | Other  |           |          |
| 1214901000 | Fodder roots   | 100.5     | Year 10  |
| 12149090   | Other  |           |          |
| 1214909010 | Alfalfa bale   | 18        | Year 10  |
| 1214909090 | Other  | 100.5     | Year 10  |
| 13         | Lacs,gums,resins,and other vegetable saps and extracts   |           |          |
| 1301       | Lac; natural gums,resins,gum-resins and oleoresins(for example,balsams).   |           |          |
| 130110     | 1. Lac   |           |          |
| 1301101000 | A. Shellac   |           | Year 0   |
| 1301109000 | B. Other   |           | Year 0   |
| 1301200000 | 2. Gum Arabic  |           | Year 0   |
| 1302       | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products. |           |          |
| 13021      | 1. Vegetable saps and extracts:  |           |          |
| 1302110000 | A. Opium   | 8         | Year 5   |
| 1302120000 | B. Of liquorice  | 8         | Year 5   |
| 1302140000 | D. Of pyrethrum or of the roots of plants containing rotenone  | 8         | Year 5   |
| 130219     | E. Other   |           |          |
| 1302191    | (1) Saps and extracts of ginseng roots   |           |          |
| 13021911   | Of white ginseng   |           |          |
| 1302191110 | White ginseng extract  | 20        | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 1302191120 | White ginseng extract powder  | 20        | Year 10  |
| 1302191190 | Other   | 20        | Year 10  |
| 1302191900 | Other excluding those of red ginseng  | 20        | Year 10  |
| 1302192000 | (2) Cashew nut shell liquid   | 8         | Year 5   |
| 13021990   | (4) Other excluding those of red ginseng and natural lacquer  |           |          |
| 1302199010 | Saps and extracts of aloes  | 8         | Year 5   |
| 1302199020 | Cola extract  | 8         | Year 5   |
| 130219909  | Other   |           |          |
| 1302199091 | Vanilla oleoresin or vanilla extract  | 8         | Year 5   |
| 1302199099 | Other   | 8         | Year 5   |
| 1302200000 | 2. Pectic substances,pectinates and pectates  | 8         | Year 5   |
| 13023      | 3. Mucilages and thickeners, whether or not modified, derived from vegetable products:  |           |          |
| 130231     | Agar-agar   |           |          |
| 1302311000 | Agar-agar in stripe form  | 8         | Year 5   |
| 1302320000 | Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds   | 8         | Year 5   |
| 1302390000 | Other   | 8         | Year 5   |
| 14         | Vegetable plaiting materials; vegetable products not elsewhere specified or included  |           |          |
| 1401       | Vegetable materials of a kind used primarily for plaiting(for example,bamboos,rattans,reeds,rushes,osier,raffia,cleaned, bleached or dyed cereal straw,and lime bark).                      |           |          |
| 140120     | 2. Rattans  |           |          |
| 1401209000 | Other excluding those split or drawn  | 8         | Year 10  |
| 140190     | 3. Other  |           |          |
| 1401901000 | Bark of arrow root's stems  | 8         | Year 10  |
| 1402000000 | Vegetable materials of a kind used primarily as stuffing or as padding(for example,kapok,vegetable hair and eelgrass),whether or not put up as a layer with or without supporting material. | 3         | Year 10  |
| 1403000000 | Vegetable materials of a kind used primarily in brooms or in brushes(for example,broom-corn,piassava,couch-grass and istle),whether or not in hanks or bundles.                             |           | Year 0   |
| 1404       | Vegetable products not elsewhere specified or included.   |           |          |
| 140410     | 1. Raw vegetable materials of a kind used primarily in dyeing or tanning  |           |          |
| 1404102000 | Almond hulls  | 3         | Year 10  |
| 1404200000 | 2. Cotton linters   |           | Year 0   |
| 15         | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes  |           |          |
| 150100     | Pig fat(including lard)and poultry fat, other than that of heading 02.09 or 15.03.  |           |          |
| 15010010   | 1. Pig fat(including lard)  |           |          |
| 1501001010 | Of a acid value not exceeding 1   |           | Year 0   |
| 1501001090 | Other   |           | Year 0   |
| 1501002000 | 2. Poultry fat  |           | Year 0   |
| 150200     | Fats of bovine animals, sheep or goats, other than those of heading 15.03.  |           |          |
| 15020010   | 1. Beef tallow  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 1502001010 | Of a acid value not exceeding 2  |           | Year 0   |
| 1502001090 | Other  |           | Year 0   |
| 1502009000 | 2. Other   |           | Year 0   |
| 150300     | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.   |           |          |
| 1503002000 | Lard-oil   |           | Year 0   |
| 1503009000 | Other  |           | Year 0   |
| 1504       | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.   |           |          |
| 150410     | 1. Fish-liver oils and their fractions   |           |          |
| 1504101000 | Sharks' liver oil and its fractions  | 3         | Year 5   |
| 1504109000 | Other  | 3         | Year 5   |
| 1504200000 | 2. Fats and oils and their fractions, of fish, other than liver oils.  | 3         | Year 5   |
| 150430     | 3. Fats and oils and their fractions, of marine mammals  |           |          |
| 1504301000 | A. Whale oil and its fractions   | 3         | Year 5   |
| 1504309000 | B. Other   | 3         | Year 5   |
| 150500     | Wool grease and fatty substances derived therefrom (including lanolin).  |           |          |
| 1505001000 | 1. Wool grease,crude   | 3         | Year 5   |
| 1505009000 | 2. Other   | 3         | Year 5   |
| 150600     | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.   |           |          |
| 1506001000 | Neat's-foot oil and its fractions  |           | Year 0   |
| 1506009000 | Other  |           | Year 0   |
| 1507       | Soya-bean oil and its fractions, whether or not refined, but not chemically modified.  |           |          |
| 1507100000 | Crude oil, whether or not degummed   | 5.4       | Year 10  |
| 150790     | Other  |           |          |
| 1507901000 | Refined oil  | 5.4       | Year 10  |
| 1507909000 | Other  | 8         | Year 10  |
| 1508       | Ground-nut oil and its fractions, whether or not refined, but not chemically modified.   |           |          |
| 1508100000 | Crude oil  | 27        | Year 10  |
| 150890     | Other  |           |          |
| 1508901000 | Refined oil  | 27        | Year 10  |
| 1508909000 | Other  | 27        | Year 10  |
| 1509       | Olive oil and its fractions, whether or not refined, but not chemically modified.  |           |          |
| 1509100000 | Virgin   | 8         | Year 5   |
| 1509900000 | Other  | 8         | Year 5   |
| 1510000000 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | 8         | Year 5   |
| 1511       | Palm oil and its fractions, whether or not refined, but not chemically modified.   |           |          |
| 1511100000 | 1. Crude oil   |           | Year 0   |
| 151190     | 2. Other   |           |          |
| 1511901000 | Palm olein   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 1511902000 | Palm stearin  |           | Year 0   |
| 1511909000 | Other   |           | Year 0   |
| 1512       | Sunflower-seed,safflower or cotton-seed oil and fractions thereof,whether or not refined,but not chemically modified. |           |          |
| 15121      | 1. Sunflower-seed or safflower oil and fractions thereof:   |           |          |
| 151211     | A. Crude oil  |           |          |
| 1512111000 | (1) Sunflower-seed oil  | 10        | Year 5   |
| 1512112000 | (2) Safflower oil   | 8         | Year 5   |
| 151219     | B. Other  |           |          |
| 15121910   | (1) Refined oil   |           |          |
| 1512191010 | (a) Sunflower-seed oil  | 10        | Year 5   |
| 1512191020 | (b) Safflower oil   | 8         | Year 5   |
| 15121990   | (2) Other   |           |          |
| 1512199010 | (a) Sunflower-seed oil  | 10        | Year 5   |
| 1512199020 | (b) Safflower oil   | 8         | Year 5   |
| 15122      | 2. Cotton-seed oil and its fractions:   |           |          |
| 1512210000 | Crude oil,whether or not gossypol has been removed  | 5.4       | Year 10  |
| 151229     | Other   |           |          |
| 1512291000 | Refined oil   | 5.4       | Year 10  |
| 1512299000 | Other   | 8         | Year 5   |
| 1513       | Coconut(copra),palm kernel or babassu oil and fractions thereof,whether or not refined,but not chemically modified.   |           |          |
| 15131      | 1. Coconut(copra)oil and its fractions:   |           |          |
| 1513110000 | Crude oil   |           | Year 0   |
| 151319     | Other   |           |          |
| 1513191000 | Refined oil   |           | Year 0   |
| 1513199000 | Other   |           | Year 0   |
| 15132      | 2. Palm kernel or babassu oil and fractions thereof:  |           |          |
| 151321     | Crude oil   |           |          |
| 1513211000 | Palm kernel oil   | 5         | Year 5   |
| 1513212000 | Babassu oil   | 8         | Year 5   |
| 151329     | Other   |           |          |
| 15132910   | Refined oil   |           |          |
| 1513291010 | Palm kernel oil   | 5         | Year 5   |
| 1513291020 | Babassu oil   | 8         | Year 5   |
| 1513299000 | Other   | 8         | Year 5   |
| 1514       | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.                |           |          |
| 15141      | 1. Low erucic acid rape or colza oil and its fractions:   |           |          |
| 1514110000 | A. Crude oil  | 10        | Year 10  |
| 151419     | B. Other  |           |          |
| 1514191000 | Refined oil   | 30        | Year 10  |
| 1514199000 | Other   | 30        | Year 10  |
| 15149      | 2. Other:   |           |          |
| 151491     | A. Crude oil  |           |          |
| 1514912000 | (2) Mustard oil excluding other rape oil or colza oil   | 30        | Year 10  |
| 151499     | B. Other  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 15149910   | Refined oil   |           |          |
| 1514991010 | Other rape oil or colza oil   | 30        | Year 10  |
| 1514991020 | Mustard oil   | 30        | Year 10  |
| 1514999000 | Other   | 30        | Year 10  |
| 1515       | Other fixed vegetable fats and oils(including jojoba oil) and their fractions, whether or not refined, but not chemically modified.   |           |          |
| 15151      | 1. Linseed oil and its fractions:   |           |          |
| 1515110000 | Crude oil   | 8         | Year 5   |
| 1515190000 | Other   | 8         | Year 5   |
| 15152      | 2. Maize(corn)oil and its fractions:  |           |          |
| 1515210000 | Crude oil   | 8         | Year 10  |
| 1515290000 | Other   | 8         | Year 10  |
| 1515300000 | 3. Castor oil and its fractions   | 8         | Year 5   |
| 1515400000 | 4. Tung oil and its fractions   | 8         | Year 5   |
| 151590     | 6. Other  |           |          |
| 15159090   | B. Other excluding perilla oil and its fractions  |           |          |
| 1515909010 | Rice bran oil and its fractions   | 8         | Year 5   |
| 1515909020 | Camellia oil and its fractions  | 8         | Year 5   |
| 1515909030 | Jojoba oil and its fractions  | 8         | Year 5   |
| 1515909090 | Other   | 8         | Year 5   |
| 1516       | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified, or elaidinised, whether or not refined, but not further prepared.                      |           |          |
| 151610     | 1. Animal fats and oils and their fractions   |           |          |
| 1516101000 | Beef tallow and its fractions   | 8         | Year 5   |
| 1516102000 | Whale oil and its fractions   | 8         | Year 5   |
| 1516109000 | Other   | 8         | Year 5   |
| 151620     | 2. Vegetable fats and oils and their fractions  |           |          |
| 15162010   | A. Of peanut oil sunflower seed oil,rape or colza oil, perilla oil, sesame oil  |           |          |
| 1516201020 | Sunflower seed oil and its fraction   | 36        | Year 10  |
| 15162020   | B. Other  |           |          |
| 1516202010 | Coconut (copra) oil and its fraction  | 8         | Year 5   |
| 1516202020 | Palm oil and its fraction   | 8         | Year 5   |
| 1516202030 | Maize oil and its fraction  | 8         | Year 5   |
| 1516202040 | Cotton seed oil and its fraction  | 8         | Year 5   |
| 1516202050 | Soya-bean oil and its fraction  | 8         | Year 10  |
| 1516202090 | Other   | 8         | Year 5   |
| 1517       | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16. |           |          |
| 1517100000 | Margarine, excluding liquid margarine   | 8         | Year 5   |
| 151790     | Other   |           |          |
| 1517901000 | Imitation lard  | 8         | Year 5   |
| 1517902000 | Shortening  | 8         | Year 5   |
| 1517909000 | Other   | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 151800     | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, poly merised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included. |           |          |
| 1518001000 | Dehydrated castor oil   | 8         | Year 5   |
| 1518002000 | Epoxidised soya-bean oil  | 8         | Year 10  |
| 1518009000 | Other   | 8         | Year 5   |
| 1520000000 | Glycerol,crude;glycerol waters and glycerol lyes.   | 8         | Year 5   |
| 1521       | Vegetable waxes(other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.  |           |          |
| 152110     | Vegetable waxes   |           |          |
| 1521101000 | Carnauba wax  | 8         | Year 5   |
| 1521102000 | Palm wax  | 8         | Year 5   |
| 1521109000 | Other   | 8         | Year 5   |
| 152190     | Other   |           |          |
| 1521901000 | Spermaceti  | 8         | Year 5   |
| 1521902000 | Beeswax   | 8         | Year 5   |
| 1521909000 | Other   | 8         | Year 5   |
| 152200     | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.   |           |          |
| 15220010   | Degras  | _         |          |
| 1522001010 | Natural   | 8         | Year 5   |
| 1522001090 | Other   | 8         | Year 5   |
| 1522009000 | Other   | 8         | Year 5   |
| 16         | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates  |           |          |
| 160100     | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.   |           |          |
| 1601001000 | Sausages  | 18        | Year 10  |
| 1601009000 | Other   | 30        | Year 10  |
| 1602       | Other prepared or preserved meat, meat offal or blood.  |           |          |
| 160220     | Of liver of any animal  |           |          |
| 1602201000 | In airtight containers  | 30        | Year 10  |
| 1602209000 | Other   | 30        | Year 10  |
| 16023      | Of poultry or heading 01.05:  |           |          |
| 160231     | Of turkeys  |           |          |
| 1602311000 | In airtight containers  | 30        | Year 10  |
| 1602319000 | Other   | 30        | Year 10  |
| 1604       | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.  |           |          |
| 16041      | Fish, whole or in pieces, but not minced:   |           |          |
| 160411     | Salmon  |           |          |
| 1604119000 | Other excluding that in airtight containers   | 20        | Year 5   |
| 160412     | Herrings  |           |          |
| 1604121000 | In airtight containers  | 20        | Year 10  |
| 1604129000 | Other   | 20        | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 160413     | Sardines,sardinella and brisling or sprats                                    |           |          |
| 1604139000 | Other excluding those in airtight containers                                  | 20        | Year 5   |
| 160414     | Tunas,skipjack and bonito(Sarda spp.)   |           |          |
| 16041410   | In airtight containers  |           |          |
| 160414101  | Tunas   |           |          |
| 1604141011 | In oil  | 20        | Year 10  |
| 1604141012 | Boiled  | 20        | Year 5   |
| 160414102  | Skipjack  |           |          |
| 1604141021 | In oil  | 20        | Year 10  |
| 1604141022 | Boiled  | 20        | Year 5   |
| 160414103  | Bonito  |           |          |
| 1604141031 | In oil  | 20        | Year 10  |
| 1604141032 | Boiled  | 20        | Year 10  |
| 1604141039 | Other   | 20        | Year 10  |
| 160415     | Mackerel  |           |          |
| 1604159000 | Other excluding that in airtight containers                                   | 20        | Year 10  |
| 160416     | Anchovies   |           |          |
| 1604161000 | In airtight containers  | 20        | Year 5   |
| 1604169000 | Other   | 20        | Year 5   |
| 160419     | Other   |           |          |
| 16041910   | In airtight containers  |           |          |
| 1604191010 | Saury   | 20        | Year 5   |
| 1604191020 | Horse mackerel  | 20        | Year 5   |
| 1604191030 | Eels(anguilla spp)  | 20        | Year 5   |
| 16041990   | Other   |           |          |
| 1604199010 | Jerk filefish   | 20        | Year 10  |
| 1604199090 | Other   | 20        | Year 10  |
| 160420     | Other prepared or presrved fish   |           |          |
| 1604201000 | Fish pastes   | 20        | Year 10  |
| 1604202000 | Fish marinade   | 20        | Year 10  |
| 1604203000 | Fish sausages   | 20        | Year 5   |
| 160430     | Caviar and caviar substitutes   |           |          |
| 1604301000 | Caviar  | 20        | Year 5   |
| 1604302000 | Caviar substitutes  | 20        | Year 5   |
| 1605       | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. |           |          |
| 160510     | Crab  |           |          |
| 16051010   | Crab meat   |           |          |
| 1605101010 | In airtight containers  | 20        | Year 10  |
| 1605101020 | Smoked, excluding in airtight containers                                      | 20        | Year 10  |
| 160520     | Shrimps and prawns  |           |          |
| 1605201000 | In airtight containers  | 20        | Year 10  |
| 160530     | Lobster   |           |          |
| 1605301000 | In airtight containers  | 20        | Year 5   |
| 1605309000 | Other   | 20        | Year 5   |
| 160540     | Other crustaceans   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 1605401000 | In airtight containers  | 20        | Year 5   |
| 160590     | Other   |           |          |
| 16059010   | In airtight containers  |           |          |
| 1605901010 | Oysters   | 20        | Year 5   |
| 1605901040 | Cockles   | 20        | Year 10  |
| 160590109  | Other   |           |          |
| 1605901091 | Abalone   | 20        | Year 5   |
| 16059020   | Smoked, excluding in airtight containers  |           |          |
| 1605902020 | Bai top shell   | 20        | Year 5   |
| 1605902030 | Cockles   | 20        | Year 10  |
| 17         | Sugars and sugar confectionery  |           |          |
| 1701       | Cane or beet sugar and chemically pure sucrose,in solid   |           |          |
|            | form.   |           |          |
| 17011      | 1. Raw sugar not containing added flavouring or colouring matter:   |           |          |
| 170111     | Cane sugar  |           |          |
| 1701111000 | Of a polarization not exceeding 98.5°   |           | Year 0   |
| 1701112000 | Of a polarization exceeding 98.5°   |           | Year 0   |
| 170112     | Beet sugar  |           |          |
| 1701121000 | Of a polarization not exceeding 98.5°   |           | Year 0   |
| 1701122000 | Of a polarization exceeding 98.5°   |           | Year 0   |
| 1702       | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artifical honey, whether or not mixed with natural honey; caramel. |           |          |
| 170290     | Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose  |           |          |
| 1702902000 | B. Caramel  | 8         | Year 10  |
| 1702903000 | C. Maltose  | 8         | Year 10  |
| 1702909000 | D. Other excluding artificial honey   | 8         | Year 10  |
| 1703       | Molasses resulting from the extraction or refining of sugar.  |           |          |
| 170310     | 1. Cane molasses  |           |          |
| 1703101000 | For use in manufacturing spirits  |           | Year 0   |
| 1703109000 | Other   |           | Year 0   |
| 170390     | 2. Other  |           |          |
| 1703901000 | For use in manufacturing spirits  |           | Year 0   |
| 1703909000 | Other   |           | Year 0   |
| 1704       | Sugar confectionery (including white chocolate),not containing cocoa.   |           |          |
| 1704100000 | Chewing gum, whether or not sugar-coated  |           | Year 0   |
| 170490     | Other   |           |          |
| 1704901000 | Liquorice extract,not put up as confectionery   | 8         | Year 5   |
| 17049020   | Candies   |           |          |
| 1704902010 | Drops   | 8         | Year 5   |
| 1704902020 | Caramels  | 8         | Year 5   |
| 1704902090 | Other   | 8         | Year 5   |
| 1704909000 | Other   | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 18         | Cocoa and cocoa preparations  |           |          |
| 180100     | Cocoa beans,whole or broken,raw or roasted.   |           |          |
| 1801001000 | 1. Raw  |           | Year 0   |
| 1801002000 | 2. roasted  | 8         | Year 5   |
| 180200     | Cocoa shells,husks,skins and other cocoa waste.   |           |          |
| 1802001000 | Cocoa shells,husks and skins  | 8         | Year 5   |
| 1802009000 | Other   | 8         | Year 5   |
| 1803       | Cocoa paste, whether or not defatted.   |           |          |
| 1803100000 | Not defatted  | 5         | Year 5   |
| 1803200000 | Wholly or partly defatted   | 5         | Year 5   |
| 1804000000 | Cocoa butter,fat and oil.   | 5         | Year 5   |
| 1805000000 | Cocoa powder,not containing added sugar or other sweetening matter.   | 5         | Year 5   |
| 1806       | Chocolate and other food preparations containing cocoa.   |           |          |
| 1806100000 | 1. Cocoa powder, containing added sugar or other sweetening matter  | 8         | Year 5   |
| 180620     | 2. Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg  |           |          |
| 1806201000 | A. Chocolate and chocolate confectionary  | 8         | Year 5   |
| 18062090   | B. Other  |           |          |
| 1806209010 | Cocoa preparation containing 50% or more by weigh of milk powder  | 8         | Year 5   |
| 1806209090 | Other   | 8         | Year 5   |
| 18063      | 3. Other,in blocks, slabs or bars:  |           |          |
| 180631     | A. Filled   |           |          |
| 1806311000 | (1) Chocolate and chocolate confectionary   | 8         | Year 5   |
| 1806319000 | (2) Other   | 8         | Year 5   |
| 180632     | B. Not filled   |           |          |
| 1806321000 | (1) Chocolate and chocolate confectionary   | 8         | Year 5   |
| 1806329000 | (2) Other   | 8         | Year 5   |
| 180690     | 4. Other  |           |          |
| 1806901000 | A. Chocolate and chocolate confectionary  | 8         | Year 5   |
| 1806902    | B. Malt extract:food preparations of flour,groats,meal,starch or malt extract,containing cocoa powder on a proportion by weight of less than 50% and 40% or more by weight of cocoa calculated on a totally defatted basis,not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04,containing cocoa powder in a proportion by weight of less than 10% and 5% or more by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. |           |          |
| 18069021   | (1) Of preparations for infant use put up for retail sale   |           |          |
| 180690219  | (b) Other excluding that of food preparations of goods of headings 04.01 to 04.04   |           |          |
| 1806902191 | Of oatmeal  | 8         | Year 5   |
| 1806902199 | Other   | 8         | Year 5   |
| 18069022   | (2) Of mixes and doughs for the preparation of baker's wares of headings 19.05  |           |          |
| 1806902210 | Of barley flour   | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 18069029   | (3) Other   |           |          |
| 1806902910 | (a)Of malt extract  | 30        | Year 10  |
| 180690299  | (c) Other   |           |          |
| 1806902991 | Of oatmeal  | 8         | Year 5   |
| 1806902992 | Of barley flour   | 8         | Year 5   |
| 18069030   | C. Of prepared foods obtained by the swelling or roasting of cereals or cereals products(for example,corn flakes):cereals form,pre-cooked or other wise prepared other than maize in grain  |           |          |
| 1806903010 | Of prepared foods obtained by the swelling or roasting of cereals or cereal product   | 5.4       | Year 5   |
| 180690309  | Other   |           |          |
| 1806903099 | Other excluding rice in grain form  | 8         | Year 5   |
| 18069090   | D. Other  |           |          |
| 1806909010 | Cocoa preparation containing 50% or more by weigh of milk powder  | 8         | Year 5   |
| 1806909090 | Other   | 8         | Year 5   |
| 19         | preparations of cereals, flour, starch or milk; pastrycooks' products   |           |          |
| 1901       | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. |           |          |
| 190110     | 1. Preparations for infant use, put up for retail sale  |           |          |
| 19011090   | B. Other excluding food preparations of goods of headings 04.01 to 04.04  |           |          |
| 1901109010 | Of oatmeal  | 8         | Year 5   |
| 1901109090 | Other   | 8         | Year 5   |
| 190120     | 2. Mixes and doughs for the preparation of baker's wares of heading 19.05   |           |          |
| 1901202000 | Of barley flour   | 8         | Year 5   |
| 190190     | 3. Other  |           |          |
| 19019090   | C. Other excluding malt extract and food preparations of goods of headings 04.01 to 04.04   |           |          |
| 1901909010 | Oat meal  | 8         | Year 5   |
| 190190909  | Other   |           |          |
| 1901909092 | Of barley flour   | 8         | Year 5   |
| 1902       | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannello ni; couscous, whether or not prepared.   |           |          |
| 19021      | 1. Uncoocked pasta, not stuffed or otherwise prepared:  |           |          |
| 190211     | Containing eggs   |           |          |
| 1902111000 | Spaghetti   | 8         | Year 5   |
| 1902112000 | Macaroni  | 8         | Year 5   |
| 1902119000 | Other   | 8         | Year 5   |
| 190219     | Other   |           |          |
| 1902191000 | Noodles   | 8         | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 1902193000 | Naeng-myun®   | 8         | Year 10  |
| 1902199000 | Other excluding chinese vermicelli  | 8         | Year 5   |
| 1902200000 | Stuffed pasta, whether or not cooked or otherwise prepared  | 8         | Year 5   |
| 190230     | 3. Other pasta  |           |          |
| 19023010   | Instant noodles   |           |          |
| 1902301010 | Ramen®  | 8         | Year 5   |
| 1902301090 | Other   | 8         | Year 5   |
| 1902309000 | Other   | 8         | Year 5   |
| 1902400000 | 4. Couscous   | 8         | Year 5   |
| 190300     | Tapioca and substitutes therefor prepared from starch,in the form of flakes,grains,pearls,siftings or in similar forms.   |           |          |
| 1903001000 | Tapioca   | 8         | Year 5   |
| 1903009000 | Other   | 8         | Year 5   |
| 1904       | Prepared foods obtained by the swelling or roasting of cereals or cereal products(for example,corn flakes); cereals[other than maize(corn)]in grain from or in the form of flakes or other worked grains(except flour,groats and meal), pre-cooked,or otherwise prepared,not elsewhere specified or included. |           |          |
| 190410     | Prepared foods obtained by the swelling or roasting of cereals or cereal products   |           |          |
| 1904101000 | Corn flakes   | 5.4       | Year 5   |
| 1904102000 | Corn chip   | 5.4       | Year 5   |
| 1904103000 | Puffed rice   | 5.4       | Year 5   |
| 1904109000 | Other   | 5.4       | Year 5   |
| 190420     | 2. Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals  |           |          |
| 1904201000 | A. Of Musli type preparations   | 45        | Year 10  |
| 1904209000 | B. Other  | 5.4       | Year 5   |
| 1904300000 | 3. Bulgur wheat   | 8         | Year 5   |
| 190490     | 4. Other  |           |          |
| 1904909000 | Other excluding rice in grain form, not containing cocoa  | 8         | Year 5   |
| 1905       | Bread,pastry,cakes,biscuits and other bakers'wares,whether or not containing cocoa; communion wafers,empty cachets of a kind suitable for pharmaceutical use,sealing wafers,rice paper and similar products.  |           |          |
| 1905100000 | Crispbread  | 8         | Year 5   |
| 1905200000 | Gingerbread and the like  | 8         | Year 5   |
| 19053      | Sweet biscuits; waffles and wafers:   |           |          |
| 1905310000 | Sweet biscuits  | 8         | Year 5   |
| 1905320000 | Waffles and wafers  | 8         | Year 5   |
| 1905400000 | Rusks,toasted bread and similar toasted products  | 8         | Year 5   |
| 190590     | Other   |           |          |
| 19059010   | Bakers wares  |           |          |
| 1905901010 | Bread   | 8         | Year 5   |
| 1905901020 | Ship's biscuits   | 8         | Year 5   |
| 1905901030 | Pastries and cakes  | 8         | Year 5   |
| 1905901040 | Biscuits, cookies and crackers  | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 1905901090 | Other excluding bakers' wares of rice  | 8         | Year 5   |
| 19059090   | Other  |           |          |
| 1905909010 | Empty cachets of a kind suitable for pharmaceutical use  | 8         | Year 5   |
| 1905909020 | Rice paper   | 8         | Year 5   |
| 1905909090 | Other  | 8         | Year 5   |
| 20         | Preparations of vegetables, fruit, nuts or other parts of plants   |           |          |
| 2001       | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.                         |           |          |
| 200190     | 2. Other   |           |          |
| 2001901000 | A. Fruit and nuts  | 30        | Year 10  |
| 20019090   | B. Other   |           |          |
| 2001909010 | Shallots   | 30        | Year 10  |
| 2001909030 | Cauliflower  | 30        | Year 10  |
| 2001909040 | Sweet corn   | 30        | Year 10  |
| 2001909050 | Rakkyo   | 30        | Year 10  |
| 2001909060 | Garlic   | 30        | Year 10  |
| 2001909070 | Onions   | 30        | Year 10  |
| 2001909090 | Other excluding tomatoes   | 30        | Year 10  |
| 2002       | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.   |           |          |
| 2002100000 | 1. Tomatoes,whole or in pieces   | 8         | Year 10  |
| 200290     | 2. Other   |           |          |
| 2002901000 | A. Tomato paste (of a soluble solid,of 24% or more)  |           | Year 0   |
| 2002909000 | B. Other   |           | Year 0   |
| 2003       | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.  |           |          |
| 200310     | Mushrooms of the genus Agaricus  |           |          |
| 2003104000 | Cultivated mushrooms(Agaricus bisporus)  | 20        | Year 10  |
| 200390     | Other  |           |          |
| 2003909000 | Other excluding oak mushrooms and pine mushrooms   | 20        | Year 10  |
| 2004       | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen,other than products of heading 20.06.      |           |          |
| 2004100000 | Potatoes   | 18        | Year 10  |
| 200490     | Other vegetables and mixtures of vegetables  |           |          |
| 2004901000 | Sweet corn   | 30        | Year 10  |
| 2004909000 | Other  | 30        | Year 10  |
| 2005       | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. |           |          |
| 200510     | Homogenised vegetables   |           |          |
| 2005101000 | Pureed corn for infant   | 20        | Year 10  |
| 2005109000 | Other  | 20        | Year 10  |
| 200520     | Potatoes   |           |          |
| 2005201000 | Croquettes prepared from flakes  | 20        | Year 10  |
| 2005209000 | Other  | 20        | Year 10  |
| 2005400000 | Peas(pisum sativum)  | 20        | Year 10  |
| 20055      | Beans(Vigns spp.,Phaseolus spp.):  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 200551     | Beans, shelled  |           |          |
| 2005511000 | Of small green beans  | 20        | Year 10  |
| 2005512000 | Of small red beans  | 20        | Year 10  |
| 2005519000 | Other   | 20        | Year 10  |
| 200559     | Other   |           |          |
| 2005591000 | Of small green beans  | 20        | Year 10  |
| 2005592000 | Of small red beans  | 20        | Year 10  |
| 2005599000 | Other   | 20        | Year 10  |
| 2005600000 | Asparagus   | 20        | Year 10  |
| 2005700000 | Olives  | 20        | Year 10  |
| 2005800000 | Sweet corn(zea mays var. saccharata)  | 15        | Year 10  |
| 200590     | Other vegetables and mixtures of vegetables   |           |          |
| 2005903000 | Sauerkraut  | 20        | Year 10  |
| 2005909000 | Other excluding kim-chi® and bamboo shoots  | 20        | Year 10  |
| 200600     | Vegetables,fruit,nuts,fruit-peel and other parts of plants,preserved by sugar(drained,glac'e or crystallised).  |           |          |
| 2006003000 | 3. Ginger   | 30        | Year 10  |
| 2006004000 | 4. Lotus roots  | 30        | Year 10  |
| 2006005000 | 5. Peas(Pisum sativum)  | 20        | Year 10  |
| 20060060   | 6. Beans(Vigna spp.,Phaseolus spp.)   |           |          |
| 2006006010 | Beans shelled   | 20        | Year 10  |
| 2006006090 | Other   | 20        | Year 10  |
| 2006007000 | 7. Asparagus  | 20        | Year 10  |
| 2006008000 | 8. Olive  | 20        | Year 10  |
| 20060090   | 9. Other excluding marrons glac'es and pineapples   |           |          |
| 2006009010 | A. Sweet corn(Zeamays var. Sac charata)   | 15        | Year 10  |
| 2006009030 | C. Of other vegetable   | 20        | Year 10  |
| 2006009090 | D. Other excluding bamboo shoots  | 30        | Year 10  |
| 2007       | Jams, fruit jellies, marmalades, fruit or nut pur'e and fruit or<br>nut pastes, obtained by cooking, whether or not containing<br>added sugar or other sweetening matter.                       |           |          |
| 2007100000 | Homogenised preparations  | 30        | Year 10  |
| 20079      | Other:  |           |          |
| 200791     | Citrus fruit  |           |          |
| 2007911000 | Jams,fruit jellies and marmalades   | 30        | Year 10  |
| 200799     | Other   |           |          |
| 2007991000 | Jams,fruit jellies and marmalades   | 30        | Year 10  |
| 2007999000 | Other   | 30        | Year 10  |
| 2008       | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. |           |          |
| 20081      | Nuts, ground-nuts and other seeds, whether or not mixed together:   |           |          |
| 200811     | Ground-nuts   |           |          |
| 2008119000 | Other excluding peanut butter   | 63.9      | Year 10  |
| 200819     | Other,including mixtures  |           |          |
| 2008199000 | Other excluding chestnuts and coconut   | 45        | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2008200000 | Pineapples   | 45        | Year 10  |
| 2008400000 | Pears  | 45        | Year 10  |
| 2008500000 | Apricots   | 45        | Year 10  |
| 2008600000 | Cherries   | 45        | Year 10  |
| 200870     | Peaches, including nectarines  |           |          |
| 2008701000 | In airtight containers,added sugar   | 50        | Year 10  |
| 2008709000 | Other  | 45        | Year 10  |
| 2008800000 | Strawberries   | 45        | Year 10  |
| 20089      | Other,including mixtures other than those of subheading 2008.19:   |           |          |
| 200892     | Mixtures   |           |          |
| 2008922000 | Fruit salad  | 45        | Year 10  |
| 2008929000 | Other excluding fruit cocktail   | 45        | Year 10  |
| 200899     | Other  |           |          |
| 2008991000 | Grapes   | 45        | Year 10  |
| 2008992000 | Apples   | 45        | Year 10  |
| 2008993000 | Popcorn  | 45        | Year 10  |
| 2009       | Fruit juices, (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.  |           |          |
| 20093      | 3. Juice of any other single citrus fruit:   |           |          |
| 200931     | Of a Brix value not exceeding 20   |           |          |
| 2009311000 | Lemon juice  | 50        | Year 10  |
| 2009312000 | Lime juice   | 50        | Year 10  |
| 2009319000 | Other  | 54        | Year 10  |
| 200939     | Other  |           |          |
| 2009391000 | Lemon juice  | 50        | Year 10  |
| 2009392000 | Lime juice   | 50        | Year 10  |
| 2009399000 | Other  | 54        | Year 10  |
| 20096      | 6. Grape juice(including grape must):  |           |          |
| 2009610000 | Of a Brix value not exceeding 30   | 45        | Year 10  |
| 2009690000 | Other  | 45        | Year 10  |
| 20097      | 7. Apple juice:  |           |          |
| 2009710000 | Of a Brix value not exceeding 20   | 45        | Year 10  |
| 2009790000 | Other  | 45        | Year 10  |
| 200980     | 8. Juice of any other single fruit or vegetable  |           |          |
| 20098010   | A. Juice of fruit  |           |          |
| 2009801010 | Peach juice  | 50        | Year 10  |
| 2009801020 | Strawberry juice   | 50        | Year 10  |
| 2009801090 | Other  | 50        | Year 10  |
| 21         | Miscellaneous edible preparations  |           |          |
| 2101       | Extracts, essences and concentrates, of coffee, tea or mat'e and preparations with a basis of these products or with a basis of coffee, tea or mat'e; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 21011      | Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:            |           |          |
| 2101110000 | Extracts, essences and concentrates   | 8         | Year 5   |
| 210112     | Preparations with a basis of extracts, essences or concentrates or with a basis of coffee   |           |          |
| 2101121000 | Instant coffee  | 8         | Year 5   |
| 21011290   | Other   |           |          |
| 2101129010 | Of containing milk and cream or their substitutes   | 8         | Year 10  |
| 2101129090 | Other   | 8         | Year 10  |
| 210120     | Extracts, essences and concentrates, of tea or mat'e, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mat'e |           |          |
| 2101201000 | Containing sugar,lemon or substitutes   | 40        | Year 10  |
| 2101209000 | Other   | 40        | Year 10  |
| 210130     | 3. Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates therof   |           |          |
| 2101309000 | Other excluding those of barley   | 8         | Year 10  |
| 2102       | Yeasts(active or inactive);other single-cell micro-<br>organisms,dead(but not including vaccines of heading<br>30.02);prepared baking powders.                  |           |          |
| 210210     | Active yeasts   |           |          |
| 2102101000 | Brewery yeast   | 8         | Year 5   |
| 2102102000 | Distillery yeast  | 80        | Year 5   |
| 2102103000 | Bakery yeast  | 8         | Year 5   |
| 2102104000 | Culture yeast   | 8         | Year 5   |
| 2102109000 | Other   | 8         | Year 5   |
| 210220     | Inactive yeasts;other single-cell micro-organisms,dead  |           |          |
| 2102201000 | Inactive yeasts   | 8         | Year 5   |
| 2102202000 | Nulook(k)   | 8         | Year 5   |
| 21022030   | Chlorella   |           |          |
| 2102203010 | Of tablet   | 8         | Year 5   |
| 2102203090 | Other   | 8         | Year 5   |
| 21022040   | Spinulina   |           |          |
| 2102204010 | Of tablet   | 8         | Year 5   |
| 2102204090 | Other   | 8         | Year 5   |
| 2102209000 | Other   | 8         | Year 5   |
| 2102300000 | Prepared baking powders   | 8         | Year 5   |
| 2103       | Sauces and preparations therefor; mixed condiments and mixed seasoning; mustard flour and meal and prepared mustard.  |           |          |
| 210320     | Tomato ketchup and other tomato sauces  |           |          |
| 2103201000 | Tomato ketchup  | 8         | Year 5   |
| 210330     | Mustard flour and meal and prepared mustard   |           |          |
| 2103301000 | Mustard flour and meal  | 8         | Year 5   |
| 2103302000 | Prepared mustard  | 8         | Year 5   |
| 210390     | Other   |           |          |
| 21039010   | Oriental saues and the the like   |           |          |
| 2103901090 | Other excluding bean paste, Chinese bean paste and hot bean paste   | 8         | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 21039090   | Other  |           |          |
| 2103909010 | Mayonnaise   | 8         | Year 5   |
| 2103909020 | Instant curry  | 8         | Year 5   |
| 2103909090 | Other excluding mixed seasonings and mae joo®  | 8         | Year 10  |
| 2104       | Soups and broths and preparations therefor; homogenised composite food preparations.   |           |          |
| 210410     | Soups and broths and preparations therefor   |           |          |
| 2104101000 | Of meat  | 18        | Year 10  |
| 2104103000 | Of vegetable   | 18        | Year 10  |
| 2104200000 | Homogenised composite food prepartions   | 30        | Year 10  |
| 210500     | Ice cream and other edible ice, whether or not containing cocoa.   |           |          |
| 21050010   | Ice cream  |           |          |
| 2105001010 | Not containing cocoa.  | 8         | Year 5   |
| 2105001090 | Other  | 8         | Year 5   |
| 21050090   | Other edible ice   |           |          |
| 2105009010 | Not containing cocoa.  | 8         | Year 5   |
| 2105009090 | Other  | 8         | Year 5   |
| 2106       | Food preparations not elsewhere specified or included.   |           |          |
| 210610     | Protein concentrates and textured protein substances   |           |          |
| 2106101000 | Bean-curd  | 8         | Year 5   |
| 21061090   | Other  |           |          |
| 2106109010 | Of protein content, by weight, 48% or more   | 8         | Year 5   |
| 2106109090 | Other  | 8         | Year 5   |
| 210690     | 2. Other   |           |          |
| 21069010   | A. Bases for beverage,nonalcoholic   |           |          |
| 2106901010 | Cola base  | 8         | Year 5   |
| 2106901020 | Beverage base of perfumed fruits   | 8         | Year 5   |
| 2106901090 | Other  | 8         | Year 5   |
| 2106902000 | B. Sugar syrups, containing added flavouring or colouring matter   | 8         | Year 5   |
| 21069040   | D. Prepared edible seaweeds  |           |          |
| 2106904010 | Laver  | 8         | Year 5   |
| 2106904090 | Other  | 8         | Year 5   |
| 21069090   | E. Other excluding products of ginseng roots   |           |          |
| 2106909010 | (1)Coffee creamee  | 8         | Year 5   |
| 2106909020 | (2) Preparations with a basis of butter  | 8         | Year 10  |
| 2106909030 | (3) Preparations for use in manufacturing ice cream  | 8         | Year 5   |
| 2106909040 | (4) Autolyzed yeast and other yeast extracts   | 8         | Year 5   |
| 2106909050 | (5) Flavors in preparations  | 8         | Year 10  |
| 2106909070 | (7) Preparations with a basis of aloe  | 8         | Year 5   |
| 2106909080 | (8) Of preparations(other than those based on odoriferous substances)of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol | 30        | Year 10  |
| 210690909  | (9) Other excluding acorn flour  |           |          |
| 2106909099 | Other excluding preparations for royal jelly and honey   | 8         | Year 10  |
| 22         | Beverages, spirits and vinegar.  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2201       | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.   |           |          |
| 2201100000 | 1. Mineral waters and aerated waters  | 8         | Year 5   |
| 220190     | 2. Other  |           |          |
| 2201901000 | Ice and snow  | 8         | Year 5   |
| 2201909000 | Other   | 8         | Year 5   |
| 2202       | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. |           |          |
| 220210     | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured   |           |          |
| 2202101000 | Coloured  | 8         | Year 5   |
| 2202109000 | Other   | 8         | Year 5   |
| 220290     | Other   |           |          |
| 2202902000 | Beverage of fruit juice   | 9         | Year 5   |
| 2202903000 | Sikye ®   | 8         | Year 5   |
| 2202909000 | Other excluding beverage based on ginseng   | 8         | Year 5   |
| 2203000000 | Beer made from malt.  | 30        | Year 10  |
| 2204       | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.   |           |          |
| 22042      | Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:  |           |          |
| 220421     | In containers holding 21 or less  |           |          |
| 2204211000 | Red wine  | 15        | Year 10  |
| 2204212000 | White wine  | 15        | Year 10  |
| 2204219000 | Other   | 15        | Year 10  |
| 220429     | Other   |           |          |
| 2204291000 | Red wine  | 15        | Year 10  |
| 2204292000 | White wine  | 15        | Year 10  |
| 2204299000 | Other   | 15        | Year 10  |
| 2204300000 | Other grape must  | 30        | Year 10  |
| 2205       | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.   |           |          |
| 2205100000 | In containers holding 2l or less  | 15        | Year 10  |
| 220600     | Other fermented beverages(for example,cider,perry,mead):mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages,not elsewhere specified or included.                      |           |          |
| 22060020   | Fermented beverges prepared form cereals  |           |          |
| 2206002020 | Yak ju®   | 15        | Year 10  |
| 2206002030 | Tak ju®   | 15        | Year 10  |
| 2206002090 | Other excluding cheong ju®  | 15        | Year 5   |
| 22060090   | Other excluding fermented beverages prepared from fruits  |           |          |
| 2206009010 | Wine cooler (added the product of heading 2009 or 2202,including being made of grapes)  | 15        | Year 10  |
| 2206009090 | Other   | 15        | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2207       | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.                |           |          |
| 220710     | 1. Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher   |           |          |
| 2207101000 | A. Roughly distilled alcohol for beverages   | 10        | Year 10  |
| 22071090   | B. Other   |           |          |
| 2207109090 | Other excluding fermented alcohol for manufacture of liquors   | 30        | Year 10  |
| 2207200000 | 2. Ethyl alcohol and other spirits, denatured, of any strength   | 8         | Year 10  |
| 2208       | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous, beverages.                          |           |          |
| 220820     | Spirits obtained by distilling grape wine or grape marc  |           |          |
| 2208209000 | Other excluding cognac   | 15        | Year 10  |
| 220830     | Whiskies   |           |          |
| 2208301000 | Scotch whisky  | 20        | Year 10  |
| 2208302000 | Bourbon whisky   | 20        | Year 10  |
| 2208303000 | Rye whisky   | 20        | Year 10  |
| 2208309000 | Other  | 20        | Year 10  |
| 2208400000 | Rum and tafia  | 20        | Year 10  |
| 2208500000 | Gin and geneva   | 20        | Year 10  |
| 2208600000 | Vodka  | 20        | Year 10  |
| 220870     | Liqueurs and cordials  |           |          |
| 2208701000 | Ginseng wine   | 20        | Year 10  |
| 2208709000 | Other excluding ogarpi® wine   | 20        | Year 10  |
| 220890     | Other  |           |          |
| 2208901000 | Brandies other than that of heading 2208.20  | 20        | Year 10  |
| 2208906000 | Koaliang wine  | 30        | Year 10  |
| 2208907000 | Tequila  | 20        | Year 10  |
| 2208909000 | Other excluding so ju®   | 30        | Year 10  |
| 220900     | Viengar and substitutes for vinegar obtained from acetic acid.   |           |          |
| 2209001000 | Brewery vinegar  | 8         | Year 5   |
| 2209009000 | Other  | 8         | Year 5   |
| 23         | Residues and waste from the food industries; prepared animal fodder  |           |          |
| 2301       | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.    |           |          |
| 230110     | 1. Flours,meals and pellets,of meat or meat offal;greaves  |           |          |
| 2301101000 | Flours,meals and pellets,of meat or meat offal   | 9         | Year 10  |
| 2301102000 | Greaves  |           | Year 0   |
| 230120     | Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates  |           |          |
| 2301201000 | Flours, meals and pellets of fish  | 5         | Year 5   |
| 2302       | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. |           |          |
| 2302100000 | 1. Of maize(corn)  |           | Year 0   |

| HS Code    | Description  | BASE RATE   | CATEGORY |
|------------|--|---|----------|
| 2302200000 | 2. Of rice   |   | Year 0   |
| 2302300000 | 3. Of wheat  |   | Year 0   |
| 2302400000 | 4. Of other cereals  |   | Year 0   |
| 2302500000 | 5. Of leguminous plants  |   | Year 0   |
| 2303       | Residues of starch manufacture and similar residues, beetpulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. |   |          |
| 2303100000 | Residues of starch manufacture and similar residues  |   | Year 0   |
| 2303200000 | 2. Beet-pulp,bagasse and other waste of sugar manufacture  |   | Year 0   |
| 2303300000 | 3. Brewing or distilling dregs and waste   |   | Year 0   |
| 2304000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.   |   | Year 0   |
| 2305000000 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.   |   | Year 0   |
| 2306       | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04. or 23.05.  |   |          |
| 2306100000 | 1. Of cotton seeds   |   | Year 0   |
| 2306200000 | 2. Of linseed  |   | Year 0   |
| 2306300000 | 3. Of sunflower seeds  |   | Year 0   |
| 23064      | 4. Of rape or colza seeds:   |   |          |
| 2306410000 | Of low erucic acid rape or colza seeds   |   | Year 0   |
| 2306490000 | Other  |   | Year 0   |
| 2306500000 | 5. Of coconut or copra   |   | Year 0   |
| 2306600000 | 6. Of palm nuts or kernels   |   | Year 0   |
| 2306700000 | 7. Of maize(corn)germ  |   | Year 0   |
| 230690     | 8. Other   |   |          |
| 2306901000 | Of sesamum seeds   | 63% or<br>72won/kg,<br>whichever<br>is the<br>greater | Year 10  |
| 2306902000 | Of perilla seeds   |   | Year 0   |
| 2306909000 | Other  |   | Year 0   |
| 2307000000 | Wine less;argol.   |   | Year 0   |
| 230800     | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. |   |          |
| 2308003000 | Cotton seed hulls  |   | Year 0   |
| 2308009000 | Other excluding acorns and horse-chestnuts   | 46.4  | Year 10  |
| 2309       | Preparations of a kind used in animal feeding.   |   |          |
| 2309100000 | Dog or cat food,put up for retail sale   |   | Year 0   |
| 230990     | Other  |   |          |
| 23099010   | Mixed feeds  |   |          |
| 2309901010 | For pigs   |   | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2309901020 | For fowls  |           | Year 0   |
| 2309901030 | For fish   |           | Year 0   |
| 2309901040 | For bovine   |           | Year 0   |
| 230990109  | Other  |           |          |
| 2309901091 | Of milk replacer   | 71        | Year 10  |
| 2309901099 | Other  |           | Year 0   |
| 23099020   | Supplementary feeds  |           |          |
| 2309902010 | Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)  | 50.6      | Year 10  |
| 2309902020 | Chiefly on the basis of flavourings  | 50.6      | Year 10  |
| 230990209  | Other  |           |          |
| 2309902091 | Automatic approval import items as of December 31,1994: @1. Peckmor,sessalom,calfnectar and pignectar of FCA Feed flavor starter(conc.) @2. FCA Feed nectars(conc.) @3. FCA Feed protanox @4. FCA Encila(conc.) @5. FCA Sugar mate @6. Poultry,fish,mineral,calf,hy sugar and cheese of FFI Ade(conc.) @7. Pig, hog,cattle,dairy,beef and kanine of FFI Krave (conc.) @8. Pig and fresh of FFI Arome(conc.,2X) @9. Pecuaroma-poultry |           | Year 0   |
| 2309902099 | Other  | 50.6      | Year 10  |
| 23099030   | Feed additives   |           |          |
| 2309903010 | Chiefly on the basis of antibiotcs   |           | Year 0   |
| 2309903020 | Chiefly on the basis of vitamins   |           | Year 0   |
| 2309903030 | Chiefly on the basis of micro minerals   |           | Year 0   |
| 2309903090 | Other  |           | Year 0   |
| 2309909000 | Other  | 50.6      | Year 10  |
| 24         | Tobacco and manufactured tobacco substitutes   |           |          |
| 2401       | Unmanufactured tobacco; tobacco refuse.  |           |          |
| 240110     | Tobacco,not stemmed/stripped   |           |          |
| 2401103000 | Oriental   | 20        | Year 10  |
| 2401109000 | Other excluding those of flue-cured one and burley one   | 20        | Year 10  |
| 2402       | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.   |           |          |
| 240220     | Cigarettes containing tobacco  |           |          |
| 2402209000 | Other excluding filter tip cigarettes  | 40        | Year 10  |
| 2403       | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.  |           |          |
| 240310     | Smoking tobacco, whether or not containing tobacco substitutes in any proportion   |           |          |
| 2403109000 | Other excluding pipe tobacco   | 40        | Year 10  |
| 25         | Salt;sulphur;earths and stone;plastering materials,lime and cement.  |           |          |
| 250100     | Salt(including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.  |           |          |
| 25010010   | Rock salt and sea salt madeby the heat of the sun,not refined  |           |          |
| 2501001010 | A. Rock salt   |           | Year 0   |
| 2501001020 | B. sea salt made by the heat of the sun  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 25010090   | 2. Other  |           |          |
| 2501009010 | Edible salt   |           | Year 0   |
| 2501009020 | Pure sodium chloride  |           | Year 0   |
| 2501009090 | Other   |           | Year 0   |
| 2502000000 | Unroasted iron pyrites.   |           | Year 0   |
| 2503000000 | Sulphur of all kinds, other than sublimed sulphur, precipitated   |           | Year 0   |
| 0504       | sulphur and colloidal sulphur.  |           |          |
| 2504       | Natural graphite.   |           |          |
| 250410     | 1. In powder or in flakes   |           | V0       |
| 2504101000 | A. Natural graphite, crystalline  |           | Year 0   |
| 2504102000 | B. Natural graphite, amorphous  |           | Year 0   |
| 2504109000 | C. Other  |           | Year 0   |
| 250490     | 2. Other  |           |          |
| 2504901000 | A. Natural graphite, crystalline  |           | Year 0   |
| 2504902000 | B. Natural graphite, amorphous  |           | Year 0   |
| 2504909000 | C. Other  |           | Year 0   |
| 2505       | Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.   |           |          |
| 2505100000 | Silica sands and quartz sands   |           | Year 0   |
| 250590     | 2. Other  |           |          |
| 25059010   | Sand for industrial use   |           |          |
| 2505901010 | Clayey sand   |           | Year 0   |
| 2505901020 | Felspathic sand   |           | Year 0   |
| 2505901090 | Other   |           | Year 0   |
| 2505909000 | Other   |           | Year 0   |
| 2506       | Quartz(other than natural sand); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. |           |          |
| 250610     | 1. Quartz   |           |          |
| 2506101000 | Containing less than 0.06% of impurities  |           | Year 0   |
| 2506102000 | Containing not less than 0.06% but not more than 0.1% of impurities   |           | Year 0   |
| 2506103000 | Containing more than 0.1% of impurities   |           | Year 0   |
| 25062      | 2. Quartzite:   |           |          |
| 2506210000 | A. Crude or roughly trimmed   |           | Year 0   |
| 2506290000 | B. Other  |           | Year 0   |
| 250700     | Kaolin and other kaolinic clays, whether or not calcined.   |           |          |
| 25070010   | Kaolin  |           |          |
| 2507001010 | Not calcined  |           | Year 0   |
| 2507001090 | Other   |           | Year 0   |
| 25070020   | Other kaolinic clays(not calcined)  |           |          |
| 2507002010 | Gairome   |           | Year 0   |
| 2507002020 | Kibushi   |           | Year 0   |
| 2507002090 | Other   |           | Year 0   |
| 2507009000 | Other   |           | Year 0   |
| 2508       | Other clays(not including expanded clays of heading 68.06),andalusite,kyanite and sillimanite,whether or not calcined; mullite; chamotte or dinas earths.                         |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2508100000 | 1. Bentonite  |           | Year 0   |
| 2508200000 | 2. Decolourising earths and fuller's earth  |           | Year 0   |
| 2508300000 | 3. Fire-clay  |           | Year 0   |
| 250840     | 4. Other clays  |           |          |
| 2508401000 | A. Acid clay  |           | Year 0   |
| 2508409000 | B. Other  |           | Year 0   |
| 250850     | 5. Andalusite,kyanite and sillimanite   |           |          |
| 2508501000 | A. Andalusite   |           | Year 0   |
| 2508502000 | B. Kyanite  |           | Year 0   |
| 2508503000 | C. Sillimanite  |           | Year 0   |
| 2508600000 | 6. Mullite  |           | Year 0   |
| 250870     | 7. Chamotte or dinas earths   |           |          |
| 2508701000 | A. Shamotte   |           | Year 0   |
| 2508702000 | B. Dinas earth  |           | Year 0   |
| 2509000000 | Chalk.  |           | Year 0   |
| 2510       | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.  |           |          |
| 251010     | 1. Unground   |           |          |
| 2510101000 | A. Natural calcium phosphates   |           | Year 0   |
| 2510102000 | B. Natural aluminium calcium phosphates   |           | Year 0   |
| 2510109000 | C. Other  |           | Year 0   |
| 251020     | 2. Ground   |           |          |
| 2510201000 | Natural calcium phosphates  |           | Year 0   |
| 2510202000 | Natural aluminium calcium phosphates  |           | Year 0   |
| 2510209000 | Other   |           | Year 0   |
| 2511       | Natural barium sulphate(barytes); natural barium carbonate(witherite), whether or not calcined, other than barium oxide of heading 28.16.                                 |           |          |
| 2511100000 | 1. Natural barium sulphate (barytes)  |           | Year 0   |
| 2511200000 | 2. Natural barium carbonate (witherite)   |           | Year 0   |
| 2512000000 | Siliceous fossil meals(for example,kieselguhr,tripolite and diatomite) and similar siliceous earths,whether or not calcined,of an apparent specific gravity of 1 or less. |           | Year 0   |
| 2513       | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.   |           |          |
| 25131      | 1. Pumice stone:  |           |          |
| 2513110000 | A. Crude or in irregular pieces,including crushed pumice ("bimskies")   |           | Year 0   |
| 2513190000 | B. Other  |           | Year 0   |
| 251320     | Emery,natural corundum,natural garnet and other natural abrasives   |           |          |
| 25132010   | A. Crude or in irregular pieces   |           |          |
| 2513201010 | Emery   |           | Year 0   |
| 2513201020 | Natural corundum  |           | Year 0   |
| 2513201030 | Natural garnet  |           | Year 0   |
| 2513201090 | Other   |           | Year 0   |
| 25132020   | B. Other  |           |          |
| 2513202010 | Emery   |           | Year 0   |
| 2513202020 | Natural corundum  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2513202030 | Natural garnet   |           | Year 0   |
| 2513202090 | Other  |           | Year 0   |
| 251400     | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.   |           |          |
| 2514001000 | 1. Crude or roughly trimmed  |           | Year 0   |
| 2514009000 | 2. Other   |           | Year 0   |
| 2515       | Marble,travertine,ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more,and alabaster,whether or not roughly trimmed or merely cut,by sawing or otherwise,into blocks or slabs of a rectangular(including square)shape.   |           |          |
| 25151      | Marble and travertine:   |           |          |
| 251511     | Crude or roughly trimmed   |           |          |
| 2515111000 | Marble   |           | Year 0   |
| 2515112000 | Travertine   |           | Year 0   |
| 251512     | Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular(including square)shape   |           |          |
| 2515121000 | Marble   |           | Year 0   |
| 2515122000 | Travertine   |           | Year 0   |
| 2515200000 | Ecaussine and other calcareous monumental or building stone; alabaster   |           | Year 0   |
| 2516       | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.   |           |          |
| 25161      | 1. Granite:  |           |          |
| 2516110000 | A. Crude or roughly trimmed  |           | Year 0   |
| 2516120000 | B. Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular (including square) shape  |           | Year 0   |
| 25162      | 2. Sandstone:  |           |          |
| 2516210000 | A. Crude or roughly trimmed  |           | Year 0   |
| 2516220000 | B. Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular(including square) shape   |           | Year 0   |
| 251690     | 3. Other monumental or building stone  |           |          |
| 2516901000 | Crude or roughly trimmed   |           | Year 0   |
| 2516909000 | Other  |           | Year 0   |
| 2517       | Pebbles,gravel,broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macdam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated. |           |          |
| 251710     | 1. Pebbles,gravel,broken or crushed stone,of a kind commonly used for concrete aggregates,for road metalling or for railway or other ballast,shingle and flint,whether or not heat-treated   |           |          |
| 2517101000 | Pebbles  |           | Year 0   |
| 2517102000 | Broken or crushed stone  |           | Year 0   |
| 2517109000 | Other  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2517200000 | 2. Macadam of slag,dross or similar industrial waste,whether or not incorporating the materials cited in subheading 2517.10  |           | Year 0   |
| 2517300000 | 3. Tarred macadam  |           | Year 0   |
| 25174      | 4. Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:   |           |          |
| 2517410000 | A. Of marble   |           | Year 0   |
| 251749     | B. Other   |           |          |
| 2517491000 | Of basalt  |           | Year 0   |
| 2517492000 | Of granite   |           | Year 0   |
| 2517499000 | Other  |           | Year 0   |
| 2518       | Dolomite, whether or not calcined or sintered, including; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.        |           |          |
| 2518100000 | 1. Dolomite, not calcined or sintered  |           | Year 0   |
| 2518200000 | 2. Calcined or sintered dolomite   |           | Year 0   |
| 2518300000 | 3. Dolomite ramming mix  |           | Year 0   |
| 2519       | Natural magnesium carbonate(magnesite); fused magnesia; dead-burned(sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure. |           |          |
| 2519100000 | Natural magnesium carbonate(magnesite)   |           | Year 0   |
| 251990     | Other  |           |          |
| 2519901000 | Fused and dead-burned magnesia   |           | Year 0   |
| 2519902000 | Natural magnesium oxide  |           | Year 0   |
| 2519909000 | Other  |           | Year 0   |
| 2520       | Gypsum; anhydrite; plasters(consisting of calcined gypsum or calcium sulphate)whether or not coloured,with or without small quantities of accelerators or retarders.   |           |          |
| 252010     | 1. Gypsum;anhydrite  |           |          |
| 2520101000 | Gypsum   |           | Year 0   |
| 2520102000 | Anhydrite  |           | Year 0   |
| 252020     | 2. Plasters  |           |          |
| 2520201000 | Specially calcined or finely ground for use in dentistry   |           | Year 0   |
| 2520209000 | Other  |           | Year 0   |
| 252100     | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.  |           |          |
| 2521001000 | 1. Limestone   |           | Year 0   |
| 2521009000 | 2. Other   |           | Year 0   |
| 2522       | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxied of heading 28.25.  |           |          |
| 2522100000 | 1. Quicklime   |           | Year 0   |
| 2522200000 | 2. Slaked lime   |           | Year 0   |
| 2522300000 | 3. Hydraulic lime  |           | Year 0   |
| 2523       | Portland cement, aluminous cement, slag cement, super-<br>sulphate cement and similar hydraulic cements, whether or<br>not coloured or in the form of clinkers.  |           |          |
| 2523100000 | 1. Cement clinkers   |           | Year 0   |
| 25232      | 2. Portland cement:  |           |          |
| 2523210000 | A. White cement, whether or not artificially coloured  | 5         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2523290000 | B. Other  |           | Year 0   |
| 252390     | 4. Other hydraulic cements  |           |          |
| 2523901000 | Slag cements  |           | Year 0   |
| 2523909000 | Other   |           | Year 0   |
| 252400     | Asbestos.   |           |          |
| 2524001000 | Crocidolite, Asbestos   |           | Year 0   |
| 2524002000 | Amosite, Asbestos   |           | Year 0   |
| 2524003000 | Chrysotile, Asbestos  |           | Year 0   |
| 2524009000 | Other   |           | Year 0   |
| 2525       | Mica,including splittings; mica Waste.  |           |          |
| 2525100000 | 1. Crude mica and mica rifted into sheets or splittings   |           | Year 0   |
| 2525200000 | 2. Mica powder  |           | Year 0   |
| 2525300000 | 3. Mica waste   |           | Year 0   |
| 2526       | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.   |           |          |
| 252610     | 1. Not crushed,not powdered   |           |          |
| 2526101000 | Whether or not roughly trimmed or merely cut,by sawing or other-wise,into blocks or slabs of a rectangular shape (including square)   |           | Year 0   |
| 2526109000 | Other   |           | Year 0   |
| 2526200000 | 2. Crushed or powdered  |           | Year 0   |
| 2528       | Natural borates and concentrates thereof(whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H 3 BO3 calculated on the dry weight. |           |          |
| 2528100000 | Natural sodium borates and concentrates thereof(whether or not calcined)  |           | Year 0   |
| 252890     | 2. Other  |           |          |
| 2528901000 | A. Calcium borates  |           | Year 0   |
| 2528902000 | B. Magnesium chloroborate   |           | Year 0   |
| 2528903000 | C. Natural boric acid   |           | Year 0   |
| 2528909000 | D. Other  |           | Year 0   |
| 2529       | Felspar; leucite; nepheline and nepheline syenite; fluorspar.   |           |          |
| 2529100000 | 1. Felspar  |           | Year 0   |
| 25292      | 2. Fluorspar:   |           |          |
| 252921     | A. Containing by weight 97% or less of calcium fluoride   |           |          |
| 2529211000 | Powder  |           | Year 0   |
| 2529219000 | Other   |           | Year 0   |
| 252922     | B. Containing by weight more than 97% of calcium fluoride   |           |          |
| 2529221000 | Powder  |           | Year 0   |
| 2529229000 | Other   |           | Year 0   |
| 252930     | 3. Leucite; nepheline and nepheline syenite   |           |          |
| 2529301000 | Leucite   |           | Year 0   |
| 2529302000 | Nepheline   |           | Year 0   |
| 2529303000 | Nepheline syenite   |           | Year 0   |
| 2530       | Mineral substances not elsewhere specified or included.   |           |          |
| 253010     | 1. Vermiculite,perlite and chlorites, unexpanded  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2530101000 | Vermiculite   |           | Year 0   |
| 2530102000 | Perlites and chlorites  |           | Year 0   |
| 2530200000 | 2. Kieserite,epsomite (natural magnesium sulphates)   |           | Year 0   |
| 253090     | 3. Other  |           |          |
| 2530901000 | A. Natural arsenic sulfides   |           | Year 0   |
| 2530902000 | B. Pyrolusite(manganese ore) suitable for manufacturing dry batteries   |           | Year 0   |
| 2530903000 | C. Strontianite   |           | Year 0   |
| 2530904000 | D. Cinnabar   |           | Year 0   |
| 2530905000 | E. Pyrophyllite   |           | Year 0   |
| 2530906000 | F. Zeolites   |           | Year 0   |
| 2530907000 | G. Alunites   |           | Year 0   |
| 2530908000 | H. Wollastonites  |           | Year 0   |
| 25309090   | I. Other  |           |          |
| 2530909010 | (1) Pottey stone  |           | Year 0   |
| 2530909020 | (2) Sericites   |           | Year 0   |
| 2530909030 | (3) Earth colours   |           | Year 0   |
| 2530909040 | (4) Natural micaceous iron oxides   |           | Year 0   |
| 2530909050 | (5) Natural cryolite and natural chiolite   |           | Year 0   |
| 253090909  | (6) Other   |           |          |
| 2530909091 | Natural calcium carbonate   |           | Year 0   |
| 2530909099 | Other   |           | Year 0   |
| 26         | Ores, slag and ash  |           |          |
| 2601       | Iron ores and concentrates, including roasted iron pyrites.   |           |          |
| 26011      | Iron ores and concentrates, other than roasted iron pyrites:  |           |          |
| 260111     | A. Non-agglomerated   |           |          |
| 2601111000 | (1) Red haematite   |           | Year 0   |
| 2601112000 | (2) Magnetite   |           | Year 0   |
| 2601119000 | (3) Other   |           | Year 0   |
| 260112     | B. Agglomerated   |           |          |
| 2601121000 | (1) Red haematite   |           | Year 0   |
| 2601122000 | (2) Magnetite   |           | Year 0   |
| 2601129000 | (3) Other   |           | Year 0   |
| 2601200000 | Roasted iron pyrites  |           | Year 0   |
| 2602000000 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. |           | Year 0   |
| 2603000000 | Copper ores and concentrates.   |           | Year 0   |
| 2604000000 | Nickel ores and concentrates.   |           | Year 0   |
| 2605000000 | Cobalt ores and concentrates.   |           | Year 0   |
| 2606000000 | Aluminium ores and concentrates.  |           | Year 0   |
| 2607000000 | Lead ores and concentrates.   |           | Year 0   |
| 2608000000 | Zinc ores and concentrates.   |           | Year 0   |
| 2609000000 | Tin ores and concentrates.  |           | Year 0   |
| 2610000000 | Chromium ores and concentrates.   |           | Year 0   |
| 261100     | Tungsten ores and concentrates.   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2611001000 | 1. Wolframite  |           | Year 0   |
| 2611002000 | 2. Scheelite   |           | Year 0   |
| 2611009000 | 3. Other   |           | Year 0   |
| 2612       | Uranium or thorium ores and concentrates.  |           |          |
| 2612100000 | 1. Uranium ores and concentrates   |           | Year 0   |
| 2612200000 | 2. Thorium ores and concentrates   |           | Year 0   |
| 2613       | Molbdenum ores and concentrates.   |           |          |
| 2613100000 | 1. Roasted   |           | Year 0   |
| 2613900000 | 2. Other   |           | Year 0   |
| 261400     | Titanium ores and concentrates.  |           |          |
| 2614001000 | 1. Rutile  |           | Year 0   |
| 2614002000 | 2. Anatase   |           | Year 0   |
| 2614009000 | 3. Other   |           | Year 0   |
| 2615       | Niobium,tantalum,vanadium or zirconium ores and concentrates.  |           |          |
| 2615100000 | 1. Zirconium ores and concentrates   |           | Year 0   |
| 261590     | 2. Other   |           | 10410    |
| 2615901000 | A. Niobium ores and concentrates   |           | Year 0   |
| 2615902000 | B. Tantalum ores and concentrates  |           | Year 0   |
| 2615903000 | C. Vanadium ores and concentrates  |           | Year 0   |
| 2616       | Precious metal ores and concentrates.  |           | 10410    |
| 2616100000 | Silver ores and concentrates   |           | Year 0   |
| 261690     | 2.Other  |           |          |
| 2616901000 | A. Gold ores and concentrates  |           | Year 0   |
| 2616902000 | B. platinum ores and concentrates (including ores and concentrates of platinum group)                              |           | Year 0   |
| 2617       | Other ores and concentrates.   |           |          |
| 2617100000 | 1. Antimony ores and concentrates  |           | Year 0   |
| 261790     | 2.Other  |           |          |
| 2617901000 | A. Mercury ores and concentrates   |           | Year 0   |
| 2617902000 | B. Germanium ores and concentrates   |           | Year 0   |
| 2617903000 | C. Beryllium ores and concentrates   |           | Year 0   |
| 2617904000 | D. Bismuth ores and concentrates   |           | Year 0   |
| 2617909000 | E. Other   |           | Year 0   |
| 2618000000 | Granulated slag(slag sand) from the manufacture of iron or steel.  |           | Year 0   |
| 261900     | Slag,dross(other than granulated slag),scalings and other waste from the manufacture of iron or steel.             |           |          |
| 26190010   | 1. Slag  |           |          |
| 2619001010 | A. Blast furnace slag  |           | Year 0   |
| 2619001090 | B. Other   |           | Year 0   |
| 2619002000 | 2. Dross   |           | Year 0   |
| 2619003000 | 3. Scalings  |           | Year 0   |
| 2619009000 | 4. Other   |           | Year 0   |
| 2620       | Ash and residues(other than from the manufacture of iron or steel), containing arsenic, metals or their compounds. |           |          |
| 26201      | 1. Containing mainly zinc:   |           |          |
| 2620110000 | A. Hard zinc spelter   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2620190000 | B. Other  |           | Year 0   |
| 26202      | 2. Containing mainly lead:  |           |          |
| 2620210000 | Leaded gasoline sludges and leaded anti-knock compound sludges  |           | Year 0   |
| 2620290000 | Other   |           | Year 0   |
| 2620300000 | 3. Containing mainly copper   |           | Year 0   |
| 2620400000 | 4. Containing mainly aluminium  |           | Year 0   |
| 2620600000 | 5. Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds |           | Year 0   |
| 26209      | 6. Other:   |           |          |
| 2620910000 | Containing antimony, beryllium, cadmium, chromium or their mixtures   |           | Year 0   |
| 2620990000 | Other   |           | Year 0   |
| 2621       | Other slag and ash, including seaweed ash(kelp); ash and residues from the incineration of municipal waste.   |           |          |
| 2621100000 | Ash and residues from the incineration of municipal waste   |           | Year 0   |
| 2621900000 | Other   |           | Year 0   |
| 27         | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes  |           |          |
| 2701       | Coal; briquettes, ovoids and similar solid fuels manufactured from coal.  |           |          |
| 27011      | 1. Coal, whether or not pulverised, but not agglomerated:   |           |          |
| 2701110000 | A. Anthracite   |           | Year 0   |
| 270112     | B. Bituminous coal  |           |          |
| 2701121000 | (1) Coking coal,heavy   |           | Year 0   |
| 2701122000 | (2) Other coking coal   |           | Year 0   |
| 27011290   | (3) Other   |           |          |
| 2701129010 | Containing a volatile matter less than 22% by weight(on a dry,mineral -matter -free basis)  |           | Year 0   |
| 2701129090 | Other   |           | Year 0   |
| 2701190000 | C. Other coal   |           | Year 0   |
| 270120     | Briquettes, ovoids and similar solid fuels manufactured from coal   |           |          |
| 2701201000 | A. Briquettes   |           | Year 0   |
| 2701202000 | B. Ovoids   |           | Year 0   |
| 2701209000 | C. Other  |           | Year 0   |
| 2702       | Lignite, whether or not agglomerated, excluding jet.  |           |          |
| 2702100000 | 1. Lignite, whether or not pulverised, but not agglomerated   |           | Year 0   |
| 2702200000 | 2. Agglomerated lignite   |           | Year 0   |
| 270300     | Peat(including peat litter), whether or not agglomerated.   |           |          |
| 2703001000 | 1. Not agglomerated   |           | Year 0   |
| 2703002000 | 2. Agglomerated   |           | Year 0   |
| 270400     | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.  |           |          |
| 27040010   | Coke  |           |          |
| 2704001010 | Of coal   |           | Year 0   |
| 2704001090 | Other   |           | Year 0   |
| 2704002000 | Semi-coke   |           | Year 0   |
| 2704003000 | Retort carbon   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2705000000 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.  |           | Year 0   |
| 270600     | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.                                |           |          |
| 2706001000 | Coal tars  |           | Year 0   |
| 2706002000 | Tars from lignit or peat   |           | Year 0   |
| 2706009000 | Other  |           | Year 0   |
| 2707       | Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents. |           |          |
| 2707100000 | 1. Benzol (benzene)  |           | Year 0   |
| 2707200000 | 2. Toluol (toluene)  |           | Year 0   |
| 2707300000 | 3. Xylol (xylenes)   |           | Year 0   |
| 2707400000 | 4. Naphthalene   |           | Year 0   |
| 2707500000 | 5. Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250'c by the ASTM D 86 method  |           | Year 0   |
| 2707600000 | 6. Phenols   |           | Year 0   |
| 27079      | 7. Other:  |           |          |
| 2707910000 | A. Creosote oils   |           | Year 0   |
| 270799     | B. Other   |           |          |
| 2707991000 | Solvent naphtha  |           | Year 0   |
| 2707992000 | Anthracene   |           | Year 0   |
| 2707999000 | Other  |           | Year 0   |
| 2708       | Pitch and pitch coke, obtained from coal tar or from other mineral tars.   |           |          |
| 2708100000 | 1. Pitch   |           | Year 0   |
| 2708200000 | 2. Pitch coke  |           | Year 0   |
| 270900     | Petroleum oils and oils obtained from bituminous minerals, crude.  |           |          |
| 27090010   | 1. Crude petroleum oils  |           |          |
| 2709001010 | Of a specific gravity more than 0.796 but not move than 0.841 at 15'c  |           | Year 0   |
| 2709001020 | Of a specific gravity more than 0.841 but not more than 0.847 at 15'c  |           | Year 0   |
| 2709001030 | Of a specific gravity more than 0.847 but not more than 0.855 at 15'c  |           | Year 0   |
| 2709001040 | Of a specific gravity more than 0.855 but not more than 0.869 at 15'c  |           | Year 0   |
| 2709001050 | Of a specific gravity more than 0.869 but not more than 0.885 at 15'c  |           | Year 0   |
| 2709001060 | Of a specific gravity more than 0.885 but not more than 0.899 at 15'c  |           | Year 0   |
| 2709001070 | Of a specific gravity more than 0.899 but not more than 0.904 at 15'c  |           | Year 0   |
| 2709001080 | Of a specific gravity more than 0.904 but not more than 0.966 at 15'c  |           | Year 0   |
| 2709001090 | Other  |           | Year 0   |
| 2709002000 | 2. Crude oils obtained from bituminous minerals  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2710       | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the   |           |          |
|            | preparations; waste oils.  |           |          |
| 27101      | 1. Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: |           |          |
| 271011     | A. Light oils and preparations   |           |          |
| 2710113000 | (3) Propylene tetramer   |           | Year 0   |
| 2710114000 | (4) Naphtha  |           | Year 0   |
| 2710115000 | (5) Natural gas liquid   |           | Year 0   |
| 271019     | B. Other   |           |          |
| 2710196000 | (6) Extender oil   | 8         | Year 5   |
| 2710197    | (7) Lubricating oil(other than extender oil)   |           |          |
| 27101971   | Engine oils  |           |          |
| 2710197110 | Aviation engine oil  | 7         | Year 5   |
| 27101974   | Anti-corrosibe oil,cutting oil,cleansing oil,mould release oil,and hydraulic brake oil.  |           |          |
| 2710197440 | Mould release oil  |           | Year 0   |
| 27101975   | Process oil,insulating oil,heat treating oil and heat transfer oil   |           |          |
| 2710197510 | Process oil  |           | Year 0   |
| 2710197530 | Heat treating oil  |           | Year 0   |
| 27101980   | (8) Greases  |           |          |
| 2710198030 | Containing sodium as additive  | 8         | Year 5   |
| 2710199000 | (9) Other excluding other petroleum spirits and preparations, kerosene and preparations thereof, gas oils, heavy fuel oils, raw oils and lubricating base oils, extender oil, lubricating oil and greases  | 80        | Year 5   |
| 27109      | 2. Waste oils:   |           |          |
| 271091     | A. Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)   |           |          |
| 27109110   | (1) Of petroleum spirits and preparations thereof  |           |          |
| 2710911010 | (a) Of motor spirit, aviation spirit and jet fuel  |           | Year 0   |
| 2710911020 | (b) Of naphtha and natural gas liquid  |           | Year 0   |
| 2710911090 | (c) Other  |           | Year 0   |
| 27109120   | (2) Of kerosene and preparations thereof   |           |          |
| 2710912010 | (a) Of kerosene and jet fuel   |           | Year 0   |
| 2710912090 | (b) Other  |           | Year 0   |
| 2710913000 | (3) Of gas oils  |           | Year 0   |
| 27109140   | (4) Of heavy fuel oils   |           |          |
| 2710914010 | (a) Of light fuel oil(bunker A), fuel oil(bunker B) and bunker C   |           | Year 0   |
| 2710914090 | (b) Other  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2710915000 | (5) Of raw oils, lubricating oil(other than extender oil) and lubricating base oil   | 7         | Year 10  |
| 2710919000 | (6) Other  |           | Year 0   |
| 271099     | B. Other   |           |          |
| 27109910   | (1) Of petroleum spirits and preparations thereof  |           |          |
| 2710991010 | (a) Of motor spirit, aviation spirit and jet fuel  |           | Year 0   |
| 2710991020 | (b) Of naphtha and natural gas liquid  |           | Year 0   |
| 2710991090 | (c) Other  |           | Year 0   |
| 27109920   | (2) Of kerosene and preparations thereof   |           |          |
| 2710992010 | (a) Of kerosene and jet fuel   |           | Year 0   |
| 2710992090 | (b) Other  |           | Year 0   |
| 2710993000 | (3) Of gas oils  |           | Year 0   |
| 27109940   | (4) Of heavy fuel oils   |           |          |
| 2710994010 | (a) Of light fuel oil(bunker A), fuel oil(bunker B) and bunker C   |           | Year 0   |
| 2710994090 | (b) Other  |           | Year 0   |
| 2710995000 | (5) Of raw oils, lubricating oil(other than extender oil) and lubricating base oil   | 7         | Year 10  |
| 2710999000 | (6) Other  |           | Year 0   |
| 2711       | Petrtoleum gases and other gaseous hydrocarbons.   |           |          |
| 27111      | 1. Liquefied:  |           |          |
| 2711110000 | A. Natural gas   |           | Year 0   |
| 2711120000 | B. Propane   | 5         | Year 5   |
| 2711130000 | C. Butanes   | 5         | Year 5   |
| 271114     | D. Ethylene,propylene,butylene and butadiene   |           |          |
| 2711141000 | Ethylene   |           | Year 0   |
| 2711142000 | Propylene  |           | Year 0   |
| 2711143000 | Butylene   |           | Year 0   |
| 2711144000 | Butadiene  |           | Year 0   |
| 2711190000 | E. Other   |           | Year 0   |
| 27112      | 2. In gaseous state:   |           |          |
| 2711210000 | A. Natural gas   |           | Year 0   |
| 2711290000 | B. Other   |           | Year 0   |
| 2712       | Petroleum jelly; paraffin wax,micro-crystalline petroleum wax,slack wax,ozokerite,lignite wax,peat wax,other mineral waxes,and similar products obtained by synthesis or by other processes,whether or not coloured. |           |          |
| 271210     | Petroleum jelly  |           |          |
| 2712101000 | Vaseline   |           | Year 0   |
| 2712109000 | Other  |           | Year 0   |
| 2712200000 | Paraffin wax containing by weight less than 0.75% of oil   | 8         | Year 5   |
| 271290     | Other  |           |          |
| 27129010   | Waxes of petroleum origin  |           |          |
| 2712901010 | Slack wax and scale wax  |           | Year 0   |
| 2712901020 | Microcrystalline wax   |           | Year 0   |
| 2712901090 | Other  |           | Year 0   |
| 27129090   | Other  |           |          |
| 2712909010 | Montan wax   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2712909020 | Peat wax   |           | Year 0   |
| 2712909030 | Ceresin wax  |           | Year 0   |
| 2712909040 | Synthetic paraffin wax   |           | Year 0   |
| 2712909090 | Other  |           | Year 0   |
| 2713       | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.   |           |          |
| 2713200000 | 2. Petroleum bitumen   | 5         | Year 5   |
| 2713900000 | 3. Other residues of petroleum oils or of oils obtained from bituminous minerals   |           | Year 0   |
| 2714       | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.  |           |          |
| 2714100000 | 1. bituminous or oil shale and tar sands   |           | Year 0   |
| 271490     | 2. Other   |           |          |
| 2714901000 | Bitumen and asphalt,natural  |           | Year 0   |
| 2714902000 | Asphaltites  |           | Year 0   |
| 2714903000 | Asphaltic rock   |           | Year 0   |
| 271500     | Bituminous mixtures based on natural asphalt,on natural bitumen,on petroleum bitumen,on mineral tar or on mineral tar pitch(for example,bituminous mastics,cut-backs). |           |          |
| 2715001000 | Cut-backs  |           | Year 0   |
| 2715002000 | Emulsions or stable suspensions of asphalt, bitumen, pitch or tar  |           | Year 0   |
| 2715003000 | Mastics  |           | Year 0   |
| 2715009000 | Other  |           | Year 0   |
| 2716000000 | Electrical energy.   |           | Year 0   |
| 28         | Inorganic chemicals; organic or inorganic compounds of precious metals, of rara-earth metals, of radioactive elements or of isotopes                                   |           |          |
| 2801       | Fluorine, chlorine, bromine and iodine.  |           |          |
| 2801100000 | Chlorine   |           | Year 0   |
| 2801200000 | lodine   |           | Year 0   |
| 280130     | Fluorine; bromine  |           |          |
| 2801301000 | Fluorine   |           | Year 0   |
| 2801302000 | Bromine  |           | Year 0   |
| 280200     | Sulphur, sublimed or precipitated; colloidal sulphur.  |           |          |
| 2802001000 | Sulphur,sublimed   |           | Year 0   |
| 2802002000 | Sulphur,precipitated   |           | Year 0   |
| 2802003000 | Colloidal sulfur   |           | Year 0   |
| 280300     | Carbon(carbon blacks and other forms of carbon not elsewhere specified or included).   |           |          |
| 2803001000 | 1. Acetylene black   | 5.5       | Year 5   |
| 28030090   | 2. Other   |           |          |
| 2803009010 | Carbon blacks  | 5.5       | Year 5   |
| 2803009090 | Other  | 5.5       | Year 5   |
| 2804       | Hydrogen,rare gases and other non-metals.  |           |          |
| 2804100000 | 1. Hydrogen  |           | Year 0   |
| 28042      | 2. Rare gases:   |           |          |
| 2804210000 | Argon  |           | Year 0   |
| 280429     | Other  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2804291000 | Helium  |           | Year 0   |
| 2804292000 | Neon  |           | Year 0   |
| 2804293000 | Krypton   |           | Year 0   |
| 2804294000 | Xenon   |           | Year 0   |
| 2804299000 | Other   |           | Year 0   |
| 2804300000 | 3. Nitrogen   |           | Year 0   |
| 2804400000 | 4. Oxygen   |           | Year 0   |
| 280450     | 5. Boron;tellurium  |           |          |
| 2804501000 | Boron   |           | Year 0   |
| 2804502000 | Tellurium   |           | Year 0   |
| 28046      | 6. Silicon:   |           |          |
| 2804610000 | A. Containing by weight not less than 99.99% of silicon   |           | Year 0   |
| 2804690000 | B. Other  |           | Year 0   |
| 280470     | 7. Phosphorus   |           |          |
| 2804701000 | A. Yellow phosphorous   |           | Year 0   |
| 2804709000 | B. Other  |           | Year 0   |
| 2804800000 | 8. Arsenic  |           | Year 0   |
| 2804900000 | 9. selenium   |           | Year 0   |
| 2805       | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury. |           |          |
| 28051      | Alkali or alkaline-earth metals:  |           |          |
| 2805110000 | Sodium  |           | Year 0   |
| 2805120000 | Calcium   |           | Year 0   |
| 2805190000 | Other   |           | Year 0   |
| 280530     | Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed  |           |          |
| 2805301000 | Cerium group  |           | Year 0   |
| 2805302000 | Terbium group   |           | Year 0   |
| 2805303000 | Erbium group  |           | Year 0   |
| 2805304000 | Yttrium   |           | Year 0   |
| 2805305000 | Scandium  |           | Year 0   |
| 2805309000 | Other   |           | Year 0   |
| 2805400000 | Mercury   |           | Year 0   |
| 2806       | Hydrogen chloride(hydrochloric acid); chlorosulphuric acid.   |           |          |
| 2806100000 | Hydrogen chloride (hydrochloric acid)   | 5.5       | Year 10  |
| 2806200000 | Chlorosulphuric acid  |           | Year 0   |
| 280700     | Sulphuric acid; oleum.  |           |          |
| 28070010   | Sulphuric acid  |           |          |
| 2807001010 | For making semiconductor  |           | Year 0   |
| 2807001090 | Other   |           | Year 0   |
| 2807002000 | Oleum   |           | Year 0   |
| 280800     | Nitric acid; sulphonitric acids.  |           |          |
| 28080010   | Nitric acid   |           |          |
| 2808001010 | For making semiconductor  |           | Year 0   |
| 2808001090 | Other   |           | Year 0   |
| 2808002000 | Sulphonitric acids  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2809       | Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined. |           |          |
| 2809100000 | Diphosphorus pentaoxide  |           | Year 0   |
| 280920     | Phosphoric acid and polyphosphoric acids   |           |          |
| 28092010   | Phosphoric acid  |           |          |
| 2809201010 | For making semiconductor   |           | Year 0   |
| 2809201090 | Other  |           | Year 0   |
| 28092020   | Polyphosphoric acid  |           |          |
| 2809202010 | Metaphosphoric acid  |           | Year 0   |
| 2809202020 | Pyrophosphoric acid  |           | Year 0   |
| 2809202090 | Other  |           | Year 0   |
| 281000     | Oxides of boron; boric acids.  |           |          |
| 28100010   | Oxides of boron  |           |          |
| 2810001010 | Diboron trioxide   |           | Year 0   |
| 2810001090 | Other  |           | Year 0   |
| 2810002000 | Ortho boric acid   |           | Year 0   |
| 2810003000 | Meta boric acid  |           | Year 0   |
| 2810009000 | Other  |           | Year 0   |
| 2811       | Other inorganic acids and other inorganic oxygen   |           |          |
|            | compounds of non-metals.   |           |          |
| 28111      | 1. Other inorganic acids:  |           |          |
| 281111     | A. Hydrogen fluoride(hydrofluoric acid)  |           |          |
| 2811111000 | (1)for making semiconductor  |           | Year 0   |
| 2811119000 | (2) Other  |           | Year 0   |
| 281119     | B. Other   |           |          |
| 2811191000 | Hydrogensulphide   |           | Year 0   |
| 2811192000 | Hydrobromic acid   |           | Year 0   |
| 2811193000 | Sulphamic acid   |           | Year 0   |
| 2811194000 | Perchloric acid  |           | Year 0   |
| 2811195000 | Chloric acid   |           | Year 0   |
| 2811196000 | Hypophosphorous acid   |           | Year 0   |
| 2811197000 | Phosphorous acid   |           | Year 0   |
| 2811198000 | Arsenic acid   |           | Year 0   |
| 28111990   | Other  |           |          |
| 2811199010 | Hydrogen cyanide   |           | Year 0   |
| 2811199090 | Other  |           | Year 0   |
| 28112      | 2. Other inorganic oxygen compounds of non-metals:   |           |          |
| 2811210000 | Carbon dioxide   |           | Year 0   |
| 281122     | Silicon dioxide  |           |          |
| 2811221000 | White carbon   | 5.5       | Year 5   |
| 28112290   | Other  |           |          |
| 2811229010 | Silicagel  | 5.5       | Year 5   |
| 2811229090 | Other  | 5.5       | Year 5   |
| 2811230000 | Sulphur dioxide  |           | Year 0   |
| 281129     | Other  |           |          |
| 2811291000 | Carbon monoxide  |           | Year 0   |
| 2811292000 | Nitrous oxide  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2811293000 | Nitrogen dioxide   |           | Year 0   |
| 2811294000 | Arsenic trioxide   |           | Year 0   |
| 2811295000 | Arsenic pentoxide  |           | Year 0   |
| 2811299000 | Other  |           | Year 0   |
| 2812       | Halides and halide oxides of non-metals.   |           |          |
| 281210     | 1. Chlorides and chloride oxides   |           |          |
| 28121010   | Chlorides  |           |          |
| 2812101010 | lodine trichloride   |           | Year 0   |
| 2812101020 | Phosphorous trichloride  |           | Year 0   |
| 2812101030 | Phosphorous pentachloride  |           | Year 0   |
| 2812101040 | Arsenic trichloride  |           | Year 0   |
| 2812101050 | Sulpher monochloride   |           | Year 0   |
| 2812101060 | Sulphur dichloride   |           | Year 0   |
| 2812101090 | Other  |           | Year 0   |
| 28121020   | Chloride oxide   |           |          |
| 2812102010 | Thionyl chloride   |           | Year 0   |
| 2812102020 | Carbonyl dichloride(phosgene)  |           | Year 0   |
| 2812102030 | Phosphorous oxychloride  |           | Year 0   |
| 2812102090 | Other  |           | Year 0   |
| 281290     | 2. Other   |           |          |
| 2812901000 | Boron trifluoride  |           | Year 0   |
| 2812902000 | Sulphur hexafluoride   |           | Year 0   |
| 2812909000 | Other  |           | Year 0   |
| 2813       | Sulphides of non-metals; Commercial phosphorous trisulphide.   |           |          |
| 2813100000 | Carbon disulphide  |           | Year 0   |
| 281390     | Other  |           |          |
| 28139010   | Phosphorous sulphides  |           |          |
| 2813901010 | Tetra phosphorous trisulphide  |           | Year 0   |
| 2813901020 | Phosphorous pentasulphide  |           | Year 0   |
| 2813901090 | Other  |           | Year 0   |
| 28139020   | Arsemoc sulphides  |           |          |
| 2813902010 | Diarsenic pentasulphide  |           | Year 0   |
| 2813902090 | Other  |           | Year 0   |
| 2813903000 | Silicon sulphide   |           | Year 0   |
| 2813909000 | Other  |           | Year 0   |
| 2814       | Ammonia,anhydrous or in aqueous solution.  |           |          |
| 2814100000 | 1. Anhydrous ammonia   |           | Year 0   |
| 2814200000 | 2. Ammonia in aqueous solution   |           | Year 0   |
| 2815       | Sodium hydroxide(caustic soda); potassium hydroxide(caustic potash); peroxides of sodium or potassium. |           |          |
| 2815200000 | Potassium hydroxide (caustic potash)   |           | Year 0   |
| 281530     | Peroxides of sodium or potassium   |           |          |
| 2815301000 | Sodium peroxide  |           | Year 0   |
| 2815302000 | Potassium peroxide   | 1         | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2816       | Hydroxide and peroxide of magnesium; oxides,hydroxides and peroxides,of strontium or barium.  |           |          |
| 281610     | Hydroxide and peroxide of magnesium   |           |          |
| 2816101000 | Magnesium hydroxide   |           | Year 0   |
| 2816102000 | Magnesium peroxide  |           | Year 0   |
| 2816400000 | Oxides, hydroxides and peroxides, of strontium or barium  |           | Year 0   |
| 281700     | Zinc oxide; zinc peroxide.  |           |          |
| 2817001000 | Zinc oxide  |           | Year 0   |
| 2817002000 | Zinc peroxide   |           | Year 0   |
| 2818       | Artificial corundum, whether or not chemically defined; aluminium oxidde; aluminium hydroxide.  |           |          |
| 281810     | 1. Artificial corundum, whether or not chemically defined   |           |          |
| 2818101000 | Sized grains  |           | Year 0   |
| 2818109000 | Other   |           | Year 0   |
| 2818200000 | 2. Aluminium oxide,other than artificial corundum   |           | Year 0   |
| 281830     | 3. Aluminium hydroxide  |           |          |
| 2818301000 | Alumina gel   |           | Year 0   |
| 2818309000 | Other   |           | Year 0   |
| 2819       | Chromium oxides and hydroxides.   |           |          |
| 2819100000 | Chromium trioxide   |           | Year 0   |
| 281990     | Other   |           |          |
| 28199010   | Chromium oxides   |           |          |
| 2819901010 | Chromic oxides  |           | Year 0   |
| 2819901090 | Other   |           | Year 0   |
| 2819902000 | Chromium hydroxides   |           | Year 0   |
| 2820       | Manganese oxides.   |           |          |
| 2820100000 | 1. Manganese dioxide  |           | Year 0   |
| 282090     | 2. Other  |           |          |
| 2820901000 | Manganese oxide   |           | Year 0   |
| 2820902000 | Manganic oxide  |           | Year 0   |
| 2820909000 | Other   |           | Year 0   |
| 2821       | Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> . |           |          |
| 282110     | Iron oxides and hydroxides  |           |          |
| 2821101000 | Iron oxides   |           | Year 0   |
| 2821102000 | Iron hydroxides   |           | Year 0   |
| 2821200000 | Earth colours   |           | Year 0   |
| 282200     | Cobalt oxides and hydroxides; Commercial cobalt oxides.   |           |          |
| 28220010   | Cobalt oxides   |           |          |
| 2822001010 | Cobaltic oxide  |           | Year 0   |
| 2822001090 | Other   |           | Year 0   |
| 28220020   | Cobalt hydroxide  |           |          |
| 2822002010 | Cobaltous hydroxide   |           | Year 0   |
| 2822002090 | Other   |           | Year 0   |
| 282300     | Titanium oxides.  |           |          |
| 2823001000 | Anatase type  |           | Year 0   |
| 2823009000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2824       | Lead oxides; red lead and orange lead.  |           |          |
| 2824100000 | Lead monoxide (litharge,massicot)   |           | Year 0   |
| 282420     | Red lead and orange lead  |           |          |
| 2824201000 | Red lead  |           | Year 0   |
| 2824202000 | Orange lead   |           | Year 0   |
| 2824900000 | Other   |           | Year 0   |
| 2825       | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides. |           |          |
| 282510     | 1. Hydrazine and hydroxylamine and their inorganic salts  |           |          |
| 2825101000 | Hydrazine hydrate   |           | Year 0   |
| 28251090   | Other   |           |          |
| 2825109010 | Hydrazine   |           | Year 0   |
| 2825109020 | Inorganic salts of hydrazine  |           | Year 0   |
| 2825109030 | Hydroxylamine   |           | Year 0   |
| 282510904  | Inorganic salts of hydroxylamine  |           |          |
| 2825109041 | Hydroxyl ammonium chloride(hydroxylamine hydrochloride)   |           | Year 0   |
| 2825109049 | Other   |           | Year 0   |
| 282520     | 2. Lithium oxide and hydroxide  |           |          |
| 2825201000 | Lithium oxide   |           | Year 0   |
| 2825202000 | Lithium hydroxide   |           | Year 0   |
| 282530     | 3. Vanadium oxides and hydroxides   |           |          |
| 2825301000 | Vanadic pentoxide   |           | Year 0   |
| 2825309000 | Other   |           | Year 0   |
| 282540     | 4. Nickel oxides hydroxides   |           |          |
| 2825401000 | Nickel oxides   |           | Year 0   |
| 2825402000 | Nickel hydroxides   |           | Year 0   |
| 282550     | 5. Copper oxides and hydroxides   |           |          |
| 2825501000 | Copper oxides   |           | Year 0   |
| 2825502000 | Copper hydroxide  |           | Year 0   |
| 282560     | 6. Germanium oxides and zirconium dioxide   |           |          |
| 2825601000 | Germanium oxides  |           | Year 0   |
| 2825602000 | Zirconium dioxide   |           | Year 0   |
| 282570     | 7. Molybdenum oxides and hydroxides   |           |          |
| 2825701000 | Molybdenium oxides  |           | Year 0   |
| 2825702000 | Molybdenium hydroxide   |           | Year 0   |
| 2825800000 | 8. Antimony oxides  |           | Year 0   |
| 282590     | 9. Other  |           |          |
| 28259010   | Metallic oxides   |           |          |
| 2825901010 | Calcium oxide   |           | Year 0   |
| 2825901020 | Tungsten oxides   |           | Year 0   |
| 2825901030 | Tin oxides  |           | Year 0   |
| 2825901090 | Other   |           | Year 0   |
| 28259020   | Metallic hydroxides   |           |          |
| 2825902010 | Calcium hydroxide   |           | Year 0   |
| 2825902020 | Manganes hydroxides   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2825902030 | Tungsten hydroxides   |           | Year 0   |
| 2825902040 | Tin hydroxides  |           | Year 0   |
| 2825902090 | Other   |           | Year 0   |
| 28259030   | Metallic peroxide   |           |          |
| 2825903010 | Nickel peroxides  |           | Year 0   |
| 2825903090 | Other   |           | Year 0   |
| 2825909000 | Other   |           | Year 0   |
| 2826       | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.                              |           |          |
| 28261      | 1. Fluorides:   |           |          |
| 282611     | A. Of ammonium or of sodium   |           |          |
| 28261110   | (1) Ammonium fluorides  |           |          |
| 2826111010 | (a) For making semi-conductor   |           | Year 0   |
| 2826111090 | (b) Other   |           | Year 0   |
| 2826112000 | (2) Ammonium hydrogen fluoride  |           | Year 0   |
| 28261130   | (3) Sodium fluoride   |           |          |
| 2826113010 | Sodium hydrogen fluoride  |           | Year 0   |
| 2826113090 | Other   |           | Year 0   |
| 2826120000 | B. Of aluminium   |           | Year 0   |
| 282619     | C. Other  |           |          |
| 2826191000 | Calcium fluoride  |           | Year 0   |
| 2826192000 | Antimony fluorides  |           | Year 0   |
| 28261930   | Potassium fluoride  |           |          |
| 2826193010 | Potassium hydrogen fouoride   |           | Year 0   |
| 2826193090 | Other   |           | Year 0   |
| 2826199000 | Other   |           | Year 0   |
| 282620     | 2. Fluorosilicates of sodium or of potassium  |           |          |
| 2826201000 | Sodium fluorosilicate   |           | Year 0   |
| 2826202000 | Potassium fluorosilicate  |           | Year 0   |
| 2826300000 | 3. Sodium hexafluoroaluminate (synthetic cryolite)  |           | Year 0   |
| 282690     | 4. Other  |           |          |
| 2826901000 | Artificial chiolite   |           | Year 0   |
| 2826902000 | Calcium fluorosilicate  |           | Year 0   |
| 2826903000 | Fluoroborates   |           | Year 0   |
| 2826904000 | Fluorophosphates  |           | Year 0   |
| 2826905000 | Fluorosulphates   |           | Year 0   |
| 2826909000 | Other   |           | Year 0   |
| 2827       | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides. |           |          |
| 2827100000 | Ammonium chloride   | 5.5       | Year 10  |
| 2827200000 | Calcium chloride  |           | Year 0   |
| 28273      | Other chlorides:  |           |          |
| 2827310000 | Of magnesium  |           | Year 0   |
| 2827320000 | Of aluminium  |           | Year 0   |
| 2827330000 | Of iron   |           | Year 0   |
| 2827340000 | Of cobalt   |           | Year 0   |
| 2827350000 | Of nickel   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2827360000 | Of zinc   |           | Year 0   |
| 282739     | Other   |           |          |
| 2827391000 | Of copper   |           | Year 0   |
| 2827392000 | Of mercury  |           | Year 0   |
| 2827399000 | Other   |           | Year 0   |
| 28274      | Chloride oxides and chloride hydroxides:                                      |           |          |
| 282741     | Of copper   |           |          |
| 2827411000 | Copper chloride oxides  |           | Year 0   |
| 2827412000 | Copper chloride hydroxide   |           | Year 0   |
| 282749     | Other   |           |          |
| 2827491000 | Chloride oxides   |           | Year 0   |
| 2827492000 | Chloride hydroxides   |           | Year 0   |
| 28275      | Bromides and bromide oxides:  |           |          |
| 282751     | Bromides of sodium or of Potassium  |           |          |
| 2827511000 | Sodium bromide  |           | Year 0   |
| 2827512000 | Potassium bromide   |           | Year 0   |
| 282759     | Other   |           |          |
| 2827591000 | Calcium bromide   |           | Year 0   |
| 2827599000 | Other   |           | Year 0   |
| 282760     | lodides and iodide oxides   |           |          |
| 2827601000 | lodide oxides   |           | Year 0   |
| 28276090   | Other   |           |          |
| 2827609010 | Potassium iodide  |           | Year 0   |
| 2827609090 | Other   |           | Year 0   |
| 2828       | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.      |           |          |
| 2828100000 | Commercial calcium hypochlorite and other calcium hypochlorites               |           | Year 0   |
| 282890     | Other   |           |          |
| 28289010   | Hypochlorites   |           |          |
| 2828901010 | Sodium hypochlorite   |           | Year 0   |
| 2828901020 | Potassium hypochlorite  |           | Year 0   |
| 2828901090 | Other   |           | Year 0   |
| 28289020   | Chlorites   |           |          |
| 2828902010 | Sodium chlorite   |           | Year 0   |
| 2828902020 | Aluminium chlorite  |           | Year 0   |
| 2828902090 | Other   |           | Year 0   |
| 2828903000 | Hypobromites  |           | Year 0   |
| 2829       | Chlorates and perchlorates; bromates and perbromates; iodates and periodates. |           |          |
| 28291      | 1. Chlorates:   |           |          |
| 2829110000 | A. Of sodium  |           | Year 0   |
| 282919     | B. Other  |           |          |
| 2829191000 | Potassium chlorate  |           | Year 0   |
| 2829192000 | Barium chlorate   |           | Year 0   |
| 2829199000 | Other   |           | Year 0   |
| 282990     | 2. Other  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 28299010   | Perchlorates   |           |          |
| 2829901010 | Sodium perchlorate   |           | Year 0   |
| 2829901020 | Ammonium perchlorate   |           | Year 0   |
| 2829901090 | Other  |           | Year 0   |
| 28299020   | Bromates and perbromates;iodates and periodates              |           |          |
| 2829902010 | Bromates   |           | Year 0   |
| 2829902020 | Perbromates  |           | Year 0   |
| 2829902030 | lodates  |           | Year 0   |
| 2829902040 | Periodates   |           | Year 0   |
| 2830       | Sulphides; polysulphides, whether or not chemically defined. |           |          |
| 283010     | Sodium sulphides   |           |          |
| 2830101000 | Sodium hydrogen sulphide                                     |           | Year 0   |
| 2830109000 | Other  |           | Year 0   |
| 2830200000 | Zinc sulphide  |           | Year 0   |
| 2830300000 | Cadmium sulphide   |           | Year 0   |
| 283090     | Other  |           |          |
| 2830901000 | Sulphides  |           | Year 0   |
| 2830902000 | Polysulphides  |           | Year 0   |
| 2831       | Dithionites and sulphoxylates.                               |           |          |
| 283110     | Of sodium  |           |          |
| 2831101000 | Sodium dithionite  |           | Year 0   |
| 2831102000 | Sodium sulphoxy late (sodium form aldehyde sulphoxylate)     |           | Year 0   |
| 283190     | Other  |           |          |
| 2831901000 | Dithionites  |           | Year 0   |
| 2831902000 | Sulphoxylates  |           | Year 0   |
| 2832       | Sulphites; thiosulphates.                                    |           |          |
| 283210     | Sodium sulphites   |           |          |
| 2832101000 | Sodium bisulphite  |           | Year 0   |
| 2832109000 | Other  |           | Year 0   |
| 283220     | Other sulphites  |           |          |
| 2832201000 | Ammonium sulphite  |           | Year 0   |
| 2832202000 | Potassium sulphites  |           | Year 0   |
| 2832203000 | Calcium sulphites  |           | Year 0   |
| 2832209000 | Other  |           | Year 0   |
| 283230     | Thiosulphates  |           |          |
| 2832301000 | Ammonium thiosulphate  |           | Year 0   |
| 2832302000 | Sodium thiosulphate  |           | Year 0   |
| 2832303000 | Potassium thiosulphate                                       |           | Year 0   |
| 2832309000 | Other  |           | Year 0   |
| 2833       | Sulphates; alums; peroxosulphates(persulphates).             |           |          |
| 28331      | Sodium sulphates:  |           |          |
| 2833110000 | Disodium sulphate  |           | Year 0   |
| 283319     | Other  |           |          |
| 2833191000 | Sodium hydrogen sulphate                                     |           | Year 0   |
| 2833192000 | Disodium disulphate  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2833199000 | Other  |           | Year 0   |
| 28332      | Other sulphates:   |           |          |
| 2833210000 | Of magnesium   |           | Year 0   |
| 2833220000 | Of aluminium   |           | Year 0   |
| 2833230000 | Of chromium  |           | Year 0   |
| 2833240000 | Of nickel  |           | Year 0   |
| 2833250000 | Of copper  |           | Year 0   |
| 2833260000 | Of zinc  |           | Year 0   |
| 2833270000 | Of barium  |           | Year 0   |
| 283329     | Other  |           |          |
| 2833291000 | Iron sulphates   |           | Year 0   |
| 2833299000 | Other  |           | Year 0   |
| 2833300000 | Alums  |           | Year 0   |
| 283340     | Peroxosulphates(persulphates)  |           |          |
| 2833401000 | Diammonium peroxodisulphate  |           | Year 0   |
| 2833402000 | Disodium peroxodisulphate  |           | Year 0   |
| 2833403000 | Calcium peroxodisulphate   |           | Year 0   |
| 2833409000 | Other  |           | Year 0   |
| 2834       | Nitrites; nitrates.  |           |          |
| 283410     | 1. Nitrites  |           |          |
| 2834101000 | A. Sodium nitrite  |           | Year 0   |
| 2834109000 | B. Other   |           | Year 0   |
| 28342      | 2. Nitrates:   |           |          |
| 2834210000 | Of potassium   |           | Year 0   |
| 283429     | Other  |           |          |
| 2834291000 | Barium nitrate   |           | Year 0   |
| 2834299000 | Other  |           | Year 0   |
| 2835       | Phosphinates(hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined. |           |          |
| 283510     | Phosphinates(hypophosphites)and phosphonates(phosphites)   |           |          |
| 28351010   | Hypophosphites   |           |          |
| 2835101010 | Sodium hypophosphite   |           | Year 0   |
| 2835101020 | Calcium hypophosphite  |           | Year 0   |
| 2835101090 | Other  |           | Year 0   |
| 2835102000 | Phosphites   |           | Year 0   |
| 28352      | Phosphates:  |           |          |
| 283522     | Of mono or disodium  |           |          |
| 2835221000 | Of mono sodium   |           | Year 0   |
| 2835222000 | Of disodium  |           | Year 0   |
| 2835230000 | Of trisodium   |           | Year 0   |
| 2835240000 | Of potassium   |           | Year 0   |
| 2835250000 | Calcium hydrogenorthophosphate ("dicalcium phosphate")   |           | Year 0   |
| 2835260000 | Other phosphates of calcium  |           | Year 0   |
| 283529     | Other  |           |          |
| 2835291000 | Aluminium phosphate  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2835299000 | Other polyphosphates:   |           | Year 0   |
| 28353      | Polyphosphates:   |           |          |
| 2835310000 | Sodium triphosphate (sodium tripolyphosphate)   |           | Year 0   |
| 283539     | Other   |           |          |
| 2835391000 | Sodium metaphosphate  |           | Year 0   |
| 2835392000 | Sodium pyrophosphates   |           | Year 0   |
| 2835399000 | Other   |           | Year 0   |
| 2836       | Carbonates; peroxocarbonates(percarbonates); commercial ammonium carbonate containing ammonium carbamate. |           |          |
| 2836100000 | Commercial ammonium carbonate and other ammonium carbonates   |           | Year 0   |
| 2836200000 | Disodium carbonate  |           | Year 0   |
| 2836300000 | Sodium hydrogencarbonate (sodium bicarbonate)   |           | Year 0   |
| 2836400000 | Potassium carbonates  |           | Year 0   |
| 2836500000 | Calcium carbonate   |           | Year 0   |
| 2836600000 | Barium carbonate  |           | Year 0   |
| 2836700000 | Lead carbonates   |           | Year 0   |
| 28369      | Other:  |           |          |
| 2836910000 | Lithium carbonates  |           | Year 0   |
| 2836920000 | Strontium carbonate   |           | Year 0   |
| 283699     | Other   |           |          |
| 28369910   | Carbonates  |           |          |
| 2836991010 | Magnesium carbonate   |           | Year 0   |
| 2836991090 | Other   |           | Year 0   |
| 2836992000 | Peroxocarbonates (percarbonates)  |           | Year 0   |
| 2837       | Cyanides, cyanide oxides and complex cyanides.  |           |          |
| 28371      | Cyanides and cyanide oxides:  |           |          |
| 283711     | Of sodium   |           |          |
| 2837111000 | Sodium cyanides   |           | Year 0   |
| 2837112000 | Sodium cyanide oxides   |           | Year 0   |
| 283719     | Other   |           |          |
| 28371910   | Cyanides  |           |          |
| 2837191010 | Potassium cyanide   |           | Year 0   |
| 2837191020 | Copper cyanides   |           | Year 0   |
| 2837191030 | Zinc cyanide  |           | Year 0   |
| 2837191090 | Other   |           | Year 0   |
| 2837192000 | Cyanide oxides  |           | Year 0   |
| 283720     | Complex cyanides  |           |          |
| 2837201000 | Ferrocyanides   |           | Year 0   |
| 2837202000 | Ferricyanides   |           | Year 0   |
| 2837209000 | Other   |           | Year 0   |
| 283800     | Fulminates, cyanates and thiocyanates.  |           |          |
| 2838001000 | Fulminates  |           | Year 0   |
| 2838002000 | Cyanates  |           | Year 0   |
| 28380030   | Thiocyanates  |           |          |
| 2838003010 | Sodium thiocyanate  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2838003020 | Potassium thiocyanate                              |           | Year 0   |
| 2838003090 | Other  |           | Year 0   |
| 2839       | Silicates; commercial alkali metal silicates.      |           |          |
| 28391      | Of sodium:   |           |          |
| 2839110000 | Sodium metasilicates                               |           | Year 0   |
| 2839190000 | Other  | 8         | Year 5   |
| 2839200000 | Of potassium                                       |           | Year 0   |
| 283990     | Other  |           |          |
| 2839901000 | Zirconium silicates                                | 8         | Year 5   |
| 2839902000 | Barium silicates                                   | 8         | Year 5   |
| 2839909000 | Other  | 8         | Year 5   |
| 2840       | Borates; peroxoborates(perborates).                |           |          |
| 28401      | Disodium tetraborate(refined borax):               |           |          |
| 2840110000 | Anhydrous  |           | Year 0   |
| 2840190000 | Other  |           | Year 0   |
| 2840200000 | Other borates                                      |           | Year 0   |
| 2840300000 | Peroxoborates (perborates)                         |           | Year 0   |
| 2841       | Salts of oxometallic or peroxometallic acids.      |           |          |
| 2841100000 | 1. Aluminates                                      |           | Year 0   |
| 284120     | 2. Chromates of zinc or of lead                    |           |          |
| 2841201000 | Chromates of zinc                                  |           | Year 0   |
| 2841202000 | Chromates of lead                                  |           | Year 0   |
| 2841300000 | 3. Sodium dichromate                               |           | Year 0   |
| 284150     | 4. Other chromates and dichromates;peroxochromates |           |          |
| 2841501000 | Potassium chromate                                 |           | Year 0   |
| 2841509000 | Other  |           | Year 0   |
| 28416      | 5. Manganites, manganates and permanganates:       |           |          |
| 2841610000 | Potassium permanganate                             |           | Year 0   |
| 284169     | Other  |           |          |
| 2841691000 | Manganites   |           | Year 0   |
| 2841692000 | Manganates   |           | Year 0   |
| 2841693000 | Permanganates                                      |           | Year 0   |
| 2841700000 | 6. Molybdates                                      |           | Year 0   |
| 2841800000 | 7. Tungstates (wolframates)                        |           | Year 0   |
| 284190     | 8. Other   |           |          |
| 2841901000 | Stannates  |           | Year 0   |
| 28419020   | Titannates   |           |          |
| 2841902010 | Barium titannate                                   |           | Year 0   |
| 2841902020 | Strontium titannate                                |           | Year 0   |
| 2841902030 | Lead titannate                                     |           | Year 0   |
| 2841902090 | Other  |           | Year 0   |
| 2841903000 | Antimonates  |           | Year 0   |
| 2841904000 | Ferrates and ferrites                              |           | Year 0   |
| 2841905000 | Vanadates  |           | Year 0   |
| 2841906000 | Bismuthates  |           | Year 0   |
| 2841909000 | Other  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2842       | Other salts of inorganic acids or peroxoacides(including aluminosilicates whether or not chemically defined), other than azides.  |           |          |
| 284210     | Double or complex silicates, including aluminosilicates whether or not chemically defined   |           |          |
| 2842101000 | Aluminosilicates  |           | Year 0   |
| 2842109000 | Other   |           | Year 0   |
| 284290     | Other   |           |          |
| 2842901000 | The salts of selenium acids   |           | Year 0   |
| 2842902000 | The salts of tellurium acids  |           | Year 0   |
| 2842903000 | Double or complex salts containing sulphur  |           | Year 0   |
| 2842904000 | Double or complex nitrates  |           | Year 0   |
| 2842905000 | Double or complex salts of selenium   |           | Year 0   |
| 2842909000 | Other   |           | Year 0   |
| 2843       | Colloidal percious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.   |           |          |
| 284310     | 1. Colloidal precious metals  |           |          |
| 2843101000 | Colloidal silver  |           | Year 0   |
| 2843102000 | Colloidal gold  |           | Year 0   |
| 2843103000 | Colloidal platinum  |           | Year 0   |
| 2843109000 | Other   |           | Year 0   |
| 28432      | 2. Silver compounds:  |           |          |
| 284321     | A. Silver nitrate   |           |          |
| 2843211000 | (1) For making semiconductor  |           | Year 0   |
| 2843219000 | (2) Other   |           | Year 0   |
| 284329     | B. Other  |           |          |
| 2843291000 | (1) for making semiconductor  |           | Year 0   |
| 2843299000 | (2) Other   |           | Year 0   |
| 284330     | 3. Gold compounds   |           |          |
| 2843301000 | A. Potassium gold cyanide for making semi-conductor   |           | Year 0   |
| 2843309000 | B. Other  |           | Year 0   |
| 284390     | 4. Other compounds;amalgams   |           |          |
| 2843901000 | Amalgams  |           | Year 0   |
| 28439090   | Other compounds   |           |          |
| 2843909010 | Platinum compounds  |           | Year 0   |
| 2843909090 | Other   |           | Year 0   |
| 2844       | Radioactive chemical elements and radioactive isotopes(including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products. |           |          |
| 284410     | Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds                             |           |          |
| 2844101000 | A. Natural uranium  |           | Year 0   |
| 2844102000 | B. Dispersions (containing natural uranium or natural uranium compounds)  |           | Year 0   |
| 2844109000 | C. Other  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 284420     | 2. Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products                            |           |          |
| 2844201000 | A. Uranium enriched in U235   |           | Year 0   |
| 2844202000 | B. Dispersions(con taining uranium enriched in u235,plutoni um or compounds of these products)  |           | Year 0   |
| 2844209000 | C. Other  |           | Year 0   |
| 284430     | 3. Uranium depleted in U235 and its compounds;thorium and its compounds;alloys,dispersions(including cermets),ceramic products andmixtures containing uranium depleted in U235,thorium or compounds of these products                                       |           |          |
| 2844301000 | A. Dispersions(containing uranium depleted in u235,thorium or compounds of these products)  |           | Year 0   |
| 2844309000 | B. Other  |           | Year 0   |
| 284440     | 4. Radioactive elements and isotopes and compounds other than those of subheading 2844.10,2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues |           |          |
| 2844401000 | A. Radioactive elements   |           | Year 0   |
| 2844402000 | B. Radioactive isotopes   |           | Year 0   |
| 2844403000 | C. Dispersions(containing radioactive elements, isotopes or compound)   |           | Year 0   |
| 2844409000 | D. Other  |           | Year 0   |
| 2844500000 | 5. Spent(irradiated) fuel elements (cartridges) of nuclear reactors   |           | Year 0   |
| 2845       | Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.   |           |          |
| 2845100000 | 1. Heavy water (deuterium oxide)  |           | Year 0   |
| 284590     | 2. Other  |           |          |
| 2845901000 | A. Heavy hydrogen(deuterium)  |           | Year 0   |
| 2845902000 | B. Isotopes of carbon   |           | Year 0   |
| 2845909000 | C. Other  |           | Year 0   |
| 2846       | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.  |           |          |
| 2846100000 | Cerium compounds  |           | Year 0   |
| 284690     | Other   |           |          |
| 2846901000 | Yttrium oxide   |           | Year 0   |
| 2846909000 | Other   |           | Year 0   |
| 284700     | Hydrogen peroxide, whether or not solidified with urea.   |           |          |
| 2847002000 | For making semiconductor  |           | Year 0   |
| 2847009000 | Other   |           | Year 0   |
| 284800     | Phosphides, whether or not chemically defined, excluding ferrophosphorus.   |           |          |
| 2848001000 | Of copper (phosphor copper), containing more than 15% by weight of phosphorus   |           | Year 0   |
| 2848002000 | Aluminium phosphide   |           | Year 0   |
| 2848009000 | Other   |           | Year 0   |
| 2849       | Carbides, whether or not chemically defined.  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2849100000 | 1. Of calcium  |           | Year 0   |
| 2849200000 | 2. Of silicon  |           | Year 0   |
| 284990     | 3. Other   |           |          |
| 2849901000 | Complex carbides   |           | Year 0   |
| 28499090   | Other  |           |          |
| 2849909010 | Tungsten carbides  |           | Year 0   |
| 2849909090 | Other  |           | Year 0   |
| 285000     | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.   |           |          |
| 2850001000 | Hydrides   |           | Year 0   |
| 2850002000 | Nitrides   |           | Year 0   |
| 2850003000 | Azides   |           | Year 0   |
| 2850004000 | Silicides  |           | Year 0   |
| 2850005000 | Borides  |           | Year 0   |
| 285100     | Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air(whether or not rare gases have been removed); compressed air; amalgams,other than amalgams of precious metals. |           |          |
| 2851001000 | Distilled or conductivity water and water of similar purity  |           | Year 0   |
| 2851002000 | Compressed air   |           | Year 0   |
| 2851003000 | Amalgam  |           | Year 0   |
| 28510040   | Cyanogen and halogen compounds of cyanoges   |           |          |
| 2851004010 | Cyanogen chloride  |           | Year 0   |
| 2851004090 | Other  |           | Year 0   |
| 2851005000 | Alkali amides  |           | Year 0   |
| 2851009000 | Other  |           | Year 0   |
| 29         | Organic chemicals  |           |          |
| 2901       | Acyclic hydrocarbons.  |           |          |
| 290110     | 1. Saturated:  |           |          |
| 2901101000 | A. Butanes   |           | Year 0   |
| 2901102000 | B. Hexanes   |           | Year 0   |
| 2901103000 | C. Heptanes  |           | Year 0   |
| 2901109000 | D. Other   |           | Year 0   |
| 29012      | 2. Unsaturated:  |           |          |
| 2901210000 | A. Ethylene  |           | Year 0   |
| 2901220000 | B. Propene(propylene)  |           | Year 0   |
| 2901230000 | C. Butene (butylene) and isomers thereof   |           | Year 0   |
| 290124     | D. Buta-1,3-diene and isoprene   |           |          |
| 2901241000 | (1) Buta-1,3-diene   |           | Year 0   |
| 2901242000 | (2) Isoprene   |           | Year 0   |
| 290129     | E. Other   |           |          |
| 2901291000 | Hexene   |           | Year 0   |
| 2901292000 | Octene   |           | Year 0   |
| 2901299000 | Other  |           | Year 0   |
| 2902       | Cyclic hydrocarbons.   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 29021      | 1. Cyclanes,cyclenes and cycloterpenes:  |           |          |
| 2902110000 | A. Cyclohexane   | 5         | Year 5   |
| 2902190000 | B. Other   |           | Year 0   |
| 29024      | 4. Xylenes:  |           |          |
| 2902410000 | A. O-xylene  | 5         | Year 5   |
| 2902420000 | B. M-xylene  | 5         | Year 5   |
| 2902430000 | C. P-xylene  | 5         | Year 5   |
| 2902440000 | D. Mixed xylene isomers  |           | Year 0   |
| 2902500000 | 5. Styrene   |           | Year 0   |
| 2902600000 | 6. Ethylbenzene  |           | Year 0   |
| 2902700000 | 7. Cumene  |           | Year 0   |
| 290290     | 8. Other   |           |          |
| 2902901000 | Naphthalene  |           | Year 0   |
| 2902902000 | Methylnaphthalene  |           | Year 0   |
| 2902903000 | Methyl styrene   | <u> </u>  | Year 0   |
| 2902909000 | Other  |           | Year 0   |
| 2903       | Halogenated derivatives of hydrocarbons.   |           |          |
| 29031      | Saturated chlorinated derivatives of acyclic hydrocarbons:                                     |           |          |
| 290311     | A. Chloromethane(methyl chloride)and chloroethane(ethyl chloride)                              |           |          |
| 2903111000 | Chloromethane(methyl chloride)   |           | Year 0   |
| 2903112000 | Chloroethane(ethyl chloride)   |           | Year 0   |
| 2903120000 | B. Dichloromethane(methylene chloride  |           | Year 0   |
| 2903130000 | C. Chloroforme(trichloromethane)   |           | Year 0   |
| 2903140000 | D. Carbon tetrachloride  |           | Year 0   |
| 2903150000 | E. 1,2-Dichloroethane(ethylene dichloride)   | 5         | Year 5   |
| 290319     | F. Other   |           |          |
| 2903191000 | 1,1,1-trichloroethane(methyl chloroform)   | <u> </u>  | Year 0   |
| 2903199000 | Other  | <u> </u>  | Year 0   |
| 29032      | Unsaturated chlorinated derivatives of acyclic   |           |          |
| 2002       | hydrocarbons:  |           |          |
| 2903210000 | A. Vinyl chloride(chloroethylene)  | 5.5       | Year 10  |
| 2903220000 | B. Trichloroethylene   |           | Year 0   |
| 2903230000 | C. Tetrachloroethylene(perchloroethylene)  |           | Year 0   |
| 2903290000 | D. Other   |           | Year 0   |
| 290330     | 3. Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons                    |           |          |
| 2903301000 | Bromomethane   |           | Year 0   |
| 2903302000 | Bromoethane  |           | Year 0   |
| 2903303000 | lodomethane  |           | Year 0   |
| 2903304000 | Hexafluoroethane(cfc-116)  |           | Year 0   |
| 2903305000 | 1,1-difluoro ethane(hfc152a)   |           | Year 0   |
| 2903306000 | 1.1.1.2-tetra fluoro ethane(hfc134a)   |           | Year 0   |
| 2903307000 | 1 .1.3.3.3-penta fluoro-2-(trifluoromethyl)-1-propene  |           | Year 0   |
| 2903309000 | Other  |           | Year 0   |
| 29034      | 4. Halogenated derivatives of acyclic hydrocarbons contraining two or more different halogens: |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2903410000 | Trichlorofluormethane(CFC-11)  |           | Year 0   |
| 2903420000 | Dichlorodifluoromethane(CFC-12)  |           | Year 0   |
| 2903430000 | Trichlorotrifluoroethanes(CFC-113)   |           | Year 0   |
| 290344     | Dichlorotetrafluoroethanes(CFC-114)and Chloropentafluoroethane(CFC-115)                |           |          |
| 2903441000 | Dichlorotetrafluoroethanes(CFC-114)  |           | Year 0   |
| 2903442000 | Chloropentafluoroethane(CFC-115)   |           | Year 0   |
| 290345     | Other derivatives perhalogenated only with fluorine and chlorine                       |           |          |
| 29034510   | Chlorofluoromethane  |           |          |
| 2903451010 | Chlorotrifluoromethane(CFC-13)   |           | Year 0   |
| 2903451090 | Other  |           | Year 0   |
| 29034520   | Chlorofluoroethane   |           |          |
| 2903452010 | Pentachlorofluoroethane(CFC-111)   |           | Year 0   |
| 2903452020 | Tetrachlorodifluoroethane(CFC-112)   |           | Year 0   |
| 2903452090 | Other  |           | Year 0   |
| 29034530   | Chlorofluoropropanes   |           |          |
| 2903453010 | Heptachlorofluoropropane(CFC-211)  |           | Year 0   |
| 2903453020 | Hexachlorodifluoropropane(CFC-212)   |           | Year 0   |
| 2903453030 | Pentachlorotrifluoropropane(CFC-213)   |           | Year 0   |
| 2903453040 | Tetrachlorotetrafluoropropane(CFC-214)   |           | Year 0   |
| 2903453050 | Trichloropentafluoropropane(CFC-215)   |           | Year 0   |
| 2903453060 | Dichlorohexafluoropropane(CFC-216)   |           | Year 0   |
| 2903453070 | Chloroheptafluoropropane(CFC-217)  |           | Year 0   |
| 2903453090 | Other  |           | Year 0   |
| 290346     | Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes        |           |          |
| 2903461000 | Bromochlorodifluoromethane(Halon-1211)   |           | Year 0   |
| 2903462000 | Bromotrifluoromethane(Halon-1301)  |           | Year 0   |
| 2903463000 | Dibromotetrafluoroethane(Halon-2402)   |           | Year 0   |
| 290347     | Other perhalogenated derivatives   |           |          |
| 2903471000 | Hydrobromofluorocarbon   |           | Year 0   |
| 2903479000 | Other  |           | Year 0   |
| 290349     | Other  |           |          |
| 2903491    | Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine |           |          |
| 29034911   | Chlorofluoromethane  |           |          |
| 2903491110 | Dichlorofluoromethane(HCFC-21)   |           | Year 0   |
| 2903491120 | Chlorodifluoromethane(HCFC-22)   |           | Year 0   |
| 2903491130 | Chlorofluoromethane(HCFC-31)   |           | Year 0   |
| 2903491190 | Other  |           | Year 0   |
| 29034912   | Chlorofluoroethane   |           |          |
| 2903491210 | Dichlorotrifluoroethane(HCFC-123)  |           | Year 0   |
| 2903491220 | Chlorotetrafluoroethane(HCFC-124)  |           | Year 0   |
| 2903491230 | Dichlorofluoroethane(HCFC-141)   |           | Year 0   |
| 2903491240 | Chlorodifluoroethane(HCFC-142)   |           | Year 0   |
| 2903491290 | Other  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 29034913   | Chlorofluoropropanes   |           |          |
| 2903491310 | Dichloropentafluoropropane(HCFC-225)   |           | Year 0   |
| 2903491390 | Other  |           | Year 0   |
| 2903492000 | Derivatives of methane, ethane or propane, halogenated only with fluorine and brom           |           | Year 0   |
| 2903499000 | Other  |           | Year 0   |
| 29035      | 5. Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:              |           |          |
| 2903510000 | 1,2,3,4,5,6 - hexachlorocyclohexane  |           | Year 0   |
| 2903590000 | Other  |           | Year 0   |
| 29036      | 6. Halogenated derivatives of aromatic hydrocarbons:   |           |          |
| 290361     | Chlorobenzene,o-dichlorobenzene and p-dichlorobenzene  |           |          |
| 2903611000 | Chlorobenzene  |           | Year 0   |
| 2903619000 | Other  |           | Year 0   |
| 290362     | Hexachlorobenzene and DDT[1, 1, 1-trichloro-2,2-bis(p-chlorophenyl) ethane]                  |           |          |
| 2903621000 | Hexachlorobenzene  |           | Year 0   |
| 2903622000 | Ddt  |           | Year 0   |
| 290369     | Other  |           |          |
| 2903691000 | Benzyl chloride  |           | Year 0   |
| 29036920   | Trichlorobenzene   |           |          |
| 2903692010 | Tri chloro benzene   |           | Year 0   |
| 2903692090 | Other  |           | Year 0   |
| 2903693000 | Benzotrichloride   |           | Year 0   |
| 2903699000 | Other  |           | Year 0   |
| 2904       | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated. |           |          |
| 290410     | Derivatives containing only sulpho groups, their salts and ethylesters                       |           |          |
| 2904101000 | Benzene sulphonic acid   |           | Year 0   |
| 2904109000 | Other  |           | Year 0   |
| 290420     | 2. Derivatives containing only nitro or only nitroso groups                                  |           |          |
| 2904201000 | A. Nitrotoluene  |           | Year 0   |
| 29042090   | B. Other   |           |          |
| 2904209010 | Nitrobenzene   |           | Year 0   |
| 2904209020 | 4-Nitrobiphenyl and its salts  |           | Year 0   |
| 2904209090 | Other  |           | Year 0   |
| 290490     | 3. Other   |           |          |
| 2904901000 | A. 2,4-dinitro chloro benzene  |           | Year 0   |
| 2904902000 | B. P-nitrochlorobenzene  |           | Year 0   |
| 2904903000 | C. Trichloronitromethane(chloropicrin)   |           | Year 0   |
| 2904909000 | D. Other   |           | Year 0   |
| 2905       | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.     |           |          |
| 29051      | 1. Saturated monohydric alcohols:  |           |          |
| 2905110000 | A. Methanol (methyl alcohol)   |           | Year 0   |
| 290512     | B. Propan-1-ol(propyl alcohol) and propan-2-ol(isopropyl alcohol)                            |           |          |
| 2905121000 | Propan-1-ol(propyl alcohol)  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 290515     | E. Pentanol(amyl alcohol)and isomers thereof  |           |          |
| 2905151000 | Pentanol(amyl alcohol)  |           | Year 0   |
| 2905152000 | Isomers of pentanol   | 5.5       | Year 5   |
| 290517     | G. Dodecan-1-ol(lauryl alcohol),hexadecan-1-ol(cetyl alcohol) and octadecan-1-ol(stearyl alcohol) |           |          |
| 2905171000 | Dodecan-1-ol(lauryl alcohol)  |           | Year 0   |
| 2905172000 | Hexadecan-1-ol(cetyl alcohol)   |           | Year 0   |
| 2905173000 | Octadecan-1-ol(stearyl alcohol)   | 5.5       | Year 5   |
| 290519     | H. Other  |           |          |
| 2905191000 | (1) Heptyl alcohols   |           | Year 0   |
| 2905192000 | (2) Nonyl acohol  |           | Year 0   |
| 2905193000 | (3) Isononyl alcohol  | 5         | Year 5   |
| 29051990   | (4) Other   |           |          |
| 2905199010 | 3,3-dimethyl butan-2-ol(pinacolyl alcohol)  |           | Year 0   |
| 2905199020 | 2-Propyl heptyl alcohol   | 5         | Year 5   |
| 2905199030 | Isodecyl alcohol  | 5         | Year 10  |
| 2905199090 | Other   | 5         | Year 10  |
| 29052      | 2. Unsaturated monohydric alcohols:   |           |          |
| 290522     | Acyclic terpene alcohols  |           |          |
| 2905221000 | Geraniol, citronellol, linalool, rhodinol and nerol   | 5         | Year 5   |
| 2905229000 | Other   |           | Year 0   |
| 2905290000 | Other   | 5         | Year 5   |
| 29053      | 3. Diols:   |           |          |
| 2905310000 | A. Ethylene glycol (ethanediol)   | 5.5       | Year 5   |
| 2905320000 | B. Propylene glycol (propane-1,2-diol)  | 5.5       | Year 5   |
| 290539     | C. Other  |           |          |
| 2905391000 | 1,4-Butanediol  |           | Year 0   |
| 2905399000 | Other excluding neopentyl glycol  |           | Year 0   |
| 29054      | 4. Other polyhydric alcohols:   |           |          |
| 2905410000 | 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)                                   |           | Year 0   |
| 2905420000 | Pentaerythritol   |           | Year 0   |
| 2905430000 | Mannitol  | 8         | Year 10  |
| 2905440000 | D-glucitol (sorbitol)   | 8         | Year 10  |
| 2905450000 | Glycerol  | 8         | Year 5   |
| 2905490000 | Other   | 5.5       | Year 5   |
| 29055      | 5. Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:              |           |          |
| 2905510000 | Ethchlorvynol (INN)   |           | Year 0   |
| 2905590000 | Other   |           | Year 0   |
| 2906       | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.           |           |          |
| 29061      | Cyclanic, cyclenic or cycloterpenic:  |           |          |
| 2906110000 | Menthol   | 8         | Year 5   |
| 2906120000 | Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols                                       |           | Year 0   |
| 290613     | Sterols and inositols   |           |          |
| 2906131000 | Sterols   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2906132000 | Inositols   | 5.5       | Year 5   |
| 2906140000 | Terpineols  | 5.5       | Year 5   |
| 290619     | Other   |           |          |
| 2906191000 | Borneol   | 5.5       | Year 5   |
| 2906199000 | Other   | 5.5       | Year 5   |
| 29062      | Aromatic:   |           |          |
| 2906210000 | Benzyl alcohol  | 5.5       | Year 5   |
| 290629     | Other   |           |          |
| 2906291000 | Phenylethyl alcohol   | 5.5       | Year 5   |
| 2906292000 | Phenylpropyl alcohol  |           | Year 0   |
| 2906293000 | Cinnamyl alcohol  | 5.5       | Year 5   |
| 2906299000 | Other   | 5.5       | Year 5   |
| 2907       | Phenols; phenol-alcohols.   |           |          |
| 29071      | 1. Monophenols:   |           |          |
| 290712     | B. Cresols and their salts  |           |          |
| 2907121000 | Cresols   |           | Year 0   |
| 2907122000 | Salts of cresols  |           | Year 0   |
| 290714     | D. Xylenols and their salts   |           |          |
| 2907141000 | Xylenols  |           | Year 0   |
| 2907142000 | Salts of xylenois   |           | Year 0   |
| 290715     | E. Naphthols and their salts  |           |          |
| 2907151000 | (1) Naphthols   |           | Year 0   |
| 2907152000 | (2) Salts of naphthols  |           | Year 0   |
| 290719     | F. Other  |           |          |
| 2907191000 | Thymol  |           | Year 0   |
| 29072      | 2. Polyphenols; phenol-alcohols:  |           |          |
| 290721     | A. Resorcinol and its salts   |           |          |
| 2907211000 | (1) Resorcinol  |           | Year 0   |
| 2907212000 | (2) Salts of resorcinol   |           | Year 0   |
| 290722     | B. Hydroquinone(quinol)and its salts  |           |          |
| 2907221000 | Hydroquinone  |           | Year 0   |
| 2907222000 | Salts of hydroquinone   |           | Year 0   |
| 290723     | C. 4,4'- Isoropylidenediphenol(bisphenol<br>A,diphenylolpropane) and its salts              |           |          |
| 2907232000 | Salts of 4,4'-isopropylidenediphenol (bisphenol a)  | 5.5       | Year 10  |
| 290729     | D. Other  |           |          |
| 2907291000 | Catechol  |           | Year 0   |
| 2907299000 | Other   |           | Year 0   |
| 2908       | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. |           |          |
| 290810     | Derivatives containing only halogen substituents and their salts                            |           |          |
| 2908101000 | Chlorophenols   |           | Year 0   |
| 2908102000 | Tetra bromo bisphenol - a   |           | Year 0   |
| 2908103000 | Tribromophenol  |           | Year 0   |
| 2908109000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 290820     | Derivatives containing only sulpho groups, their salts and esters   |           |          |
| 29082010   | A.Naphthol sulphonic acids  |           |          |
| 2908201010 | Naphthol sulphonic acids  |           | Year 0   |
| 2908201020 | Salts of naphthol sulphonic acids   |           | Year 0   |
| 29082090   | B. Other  |           |          |
| 2908209010 | Phenol sulphonic acids  |           | Year 0   |
| 2908209090 | Other   |           | Year 0   |
| 290890     | 3. Other  |           |          |
| 2908901000 | Nitrated derivatives  |           | Year 0   |
| 2908902000 | Nitrosated derivatives  |           | Year 0   |
| 2909       | Ethers,ether-alcohols,ether-phenols,ether-alcohol-phenols,alcohol peroxides,ether peroxides,ketone peroxides(whether or not chemically defined),and their halogenated,sulphonated,nitrated or nitrosated derivatives. |           |          |
| 29091      | Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:  |           |          |
| 2909110000 | Diethyl ether   |           | Year 0   |
| 290919     | Other   |           |          |
| 2909191000 | Bis(chloromethyl)ether  |           | Year 0   |
| 2909192000 | Methyl tertiary butyl ether   |           | Year 0   |
| 2909199000 | Other   |           | Year 0   |
| 290920     | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives   |           |          |
| 2909201000 | Cineole   |           | Year 0   |
| 2909209000 | Other   |           | Year 0   |
| 290930     | Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  |           |          |
| 2909301000 | Anisole   |           | Year 0   |
| 2909302000 | Anethole  | 5.5       | Year 5   |
| 2909303000 | Diphenylether   |           | Year 0   |
| 2909304000 | Ambrette musk   |           | Year 0   |
| 2909305000 | Decabromodiphenyl oxide   |           | Year 0   |
| 2909309000 | Other   |           | Year 0   |
| 29094      | Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:  |           |          |
| 2909410000 | 2,2'-Oxydiethanol (diethylene glycol,digol)   |           | Year 0   |
| 2909420000 | Monomethyl ethers of ethylene glycol or of diethylene glycol  |           | Year 0   |
| 2909430000 | Monobutyl ethers of ethylene glycol or of diethylene glycol   |           | Year 0   |
| 2909440000 | Other monoalkylethers of ethylene glycol or of diethylene glycol  |           | Year 0   |
| 290949     | Other   |           |          |
| 2909491000 | Triethylene glycol  |           | Year 0   |
| 2909499000 | Other   | 5.5       | Year 5   |
| 290950     | Ether-phenols,ether-alcoholphenols and their halogenated,sulphonated,nitrated or nitrosated derivatives   |           |          |
| 2909501000 | Eugenol   | 5.5       | Year 5   |
| 2909502000 | Isoeugenol  | 5.5       | Year 5   |
| 2909503000 | Ether-alcohol-phenols   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2909509000 | Other   | 5.5       | Year 5   |
| 290960     | Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives                                 |           |          |
| 2909601000 | Alcohol peroxides   |           | Year 0   |
| 2909602000 | Dicumyl peroxide  |           | Year 0   |
| 2909603000 | Methyl ethyl ketone peroxide  |           | Year 0   |
| 2909609000 | Other   | 5.5       | Year 5   |
| 2910       | Epoxides, epoxyal cohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives. |           |          |
| 2910100000 | 1. Oxirane(ethylene oxide)  |           | Year 0   |
| 2910300000 | 3. 1-Chloro-2,3-epoxypropane (epichlorohydrin)  | 5.5       | Year 10  |
| 2910900000 | 4. Other  |           | Year 0   |
| 291100     | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulponated, nitrated or nitrosated derivatives.                  |           |          |
| 29110010   | Acetals and hemiacetals   |           |          |
| 2911001010 | Acetals   |           | Year 0   |
| 2911001020 | Hemiacetals   |           | Year 0   |
| 2911009000 | Other   |           | Year 0   |
| 2912       | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.   |           |          |
| 29121      | 1. Acyclic aldehydes without other oxygen function:   |           |          |
| 2912110000 | Methanal (formaldehyde)   |           | Year 0   |
| 2912120000 | Ethanal (acetaldehyde)  |           | Year 0   |
| 2912130000 | Butanal (butyraldehyde,normal isomer)   |           | Year 0   |
| 291219     | Other   |           |          |
| 2912191000 | Citronellaldehyde   |           | Year 0   |
| 2912192000 | Citral  |           | Year 0   |
| 2912199000 | Other   |           | Year 0   |
| 29122      | 2.Cyclic aldehydes without other oxygen function:   |           |          |
| 2912210000 | Benzaldehyde  |           | Year 0   |
| 291229     | Other   |           |          |
| 2912291000 | Perillaldehyde  |           | Year 0   |
| 2912292000 | Phenylacetaldehyde  |           | Year 0   |
| 2912293000 | Cinnamaldehyde  |           | Year 0   |
| 2912294000 | Alpha-amylcinnamaldehyde  |           | Year 0   |
| 2912295000 | Cyclamen aldehyde   |           | Year 0   |
| 2912299000 | Other   |           | Year 0   |
| 291230     | 3. Aldehyde-alcohols  |           |          |
| 2912301000 | Hydroxycitronell aldehyde   |           | Year 0   |
| 2912309000 | Other   |           | Year 0   |
| 29124      | 4. Aldehyde-ethers, aldehydephenols and aldehydes with other oxygen function:   |           |          |
| 2912410000 | A. Vanillin (4-hydroxy-3-methoxybenzaldehyde)   |           | Year 0   |
| 2912420000 | B. Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)   |           | Year 0   |
| 291249     | C. Other  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2912491000 | (1) 3,4,5-trimethoxybenz-aldehyde  |           | Year 0   |
| 2912499000 | (2) Other  |           | Year 0   |
| 291250     | 5. Cyclic polymers of aldehydes  |           |          |
| 2912501000 | Trioxan  |           | Year 0   |
| 2912502000 | Paraldehyde  |           | Year 0   |
| 2912503000 | Metaldehyde  |           | Year 0   |
| 2912509000 | Other  |           | Year 0   |
| 2912600000 | 6. Paraformaldehyde  |           | Year 0   |
| 2913000000 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.   |           | Year 0   |
| 2914       | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. |           |          |
| 29141      | 1. Acyclic ketones without other oxygen function:  |           |          |
| 2914120000 | Butanone(methyl ethyl ketone)  |           | Year 0   |
| 2914130000 | 4-Methylpentan-2-one(methyl isobutyl ketone  |           | Year 0   |
| 291419     | Other  |           |          |
| 2914191000 | 3,3-dimethyl-2-butanone (pinacolone)   |           | Year 0   |
| 2914199000 | Other  |           | Year 0   |
| 29142      | 2. Cyclanic, cyclenic or cycloterpenic ketons without other oxygen funtion:  |           |          |
| 2914210000 | Camphor  |           | Year 0   |
| 291422     | Cyclohexanone and methylcyclohexanones   |           |          |
| 2914221000 | Cyclohexanone  |           | Year 0   |
| 2914222000 | Methylcyclohexanones   |           | Year 0   |
| 291423     | lonones and methylionones  |           |          |
| 2914231000 | lonones  |           | Year 0   |
| 2914232000 | Methyl ionones   |           | Year 0   |
| 291429     | Other  |           |          |
| 2914291000 | Jasmone  |           | Year 0   |
| 2914299000 | Other  |           | Year 0   |
| 29143      | 3. Aromatic ketones without other oxygen function:   |           |          |
| 2914310000 | Phenylacetone(phenylpropan-2-one)  |           | Year 0   |
| 2914390000 | Other  |           | Year 0   |
| 291440     | 4. Ketone-alcohols and ketone-aldehydes  |           |          |
| 2914401000 | Diacetone alcohol(4-Hydroxy-4-methylpentane-2-one)   |           | Year 0   |
| 2914409000 | Other  |           | Year 0   |
| 291450     | 5. Ketone-phenols and ketones with other oxygen funtion  |           |          |
| 2914501000 | Ketone-phenols   |           | Year 0   |
| 2914509000 | Ohter  |           | Year 0   |
| 29146      | 6. Quinones:   |           |          |
| 2914610000 | Anthraquinone  |           | Year 0   |
| 291469     | B. Other   |           |          |
| 2914691000 | (1) Derivatives of anthraquinone   |           | Year 0   |
| 29146990   | (2) Other  |           |          |
| 2914699010 | Qunione-alcohols,quinonephenols,and quinone-aldehydes  |           | Year 0   |
| 2914699090 | Other  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 291470     | 7. Halogenated, sulphonated, nitrated or nitrosated derivatives  |           |          |
| 2914701000 | Ketone musk  |           | Year 0   |
| 2914709000 | Other  |           | Year 0   |
| 2915       | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. |           |          |
| 29151      | 1. Formic acid, its salts and esters:  |           |          |
| 2915110000 | A. Formic acid   | 5.5       | Year 10  |
| 291512     | B. Salts of formic acid  |           |          |
| 2915121000 | Calcium formate  |           | Year 0   |
| 2915122000 | Ammonium formate   |           | Year 0   |
| 2915129000 | Other  |           | Year 0   |
| 291513     | C. Esters of formic acid   |           |          |
| 2915131000 | (1) Methyl formate   |           | Year 0   |
| 2915132000 | (2) 2-ethylhexylchloroformate  |           | Year 0   |
| 2915139000 | (3) Other  | 5.5       | Year 10  |
| 29152      | 2. Acetic acid and its salts;acetic anhydride:   |           |          |
| 2915220000 | Sodium acetate   | 5.5       | Year 10  |
| 2915230000 | Cobalt acetates  |           | Year 0   |
| 2915240000 | Acetic anhydride   | 5.5       | Year 10  |
| 291529     | Other  |           |          |
| 2915291000 | Calcium acetate  | 5.5       | Year 10  |
| 2915299000 | Other  |           | Year 0   |
| 29153      | 3. Esters of acetic acid:  |           |          |
| 291533     | C. n-Butyl acetate   |           |          |
| 2915331000 | (1) For making semi-conductor  | 5.5       | Year 5   |
| 2915339000 | (2) Other  | 5.5       | Year 10  |
| 2915340000 | D. Isobutyl acetate  | 5.5       | Year 10  |
| 2915350000 | E. 2-Ethoxyethyl acetate   |           | Year 0   |
| 291539     | F. Other   |           |          |
| 2915391000 | Amyl acetate   |           | Year 0   |
| 2915392000 | Isoamyl acetate  | 5.5       | Year 10  |
| 2915393000 | Methyl acetate   |           | Year 0   |
| 2915399000 | Other  | 5.5       | Year 10  |
| 291540     | 4. Mono-,di- or trichloroacetic acids,their salts and esters   |           |          |
| 2915401000 | A. Monochloroacetic acid   |           | Year 0   |
| 2915409000 | B. Other   |           | Year 0   |
| 2915500000 | 5. Propionic acid,its salts and esters   | 5.5       | Year 10  |
| 2915600000 | 6. Butanoic acids, pentanoic acids, their salts and esters   | 5.5       | Year 10  |
| 291570     | 7. Palmitic acid, stearic acid their salts and esters  |           |          |
| 2915701000 | Palmitic acid, its salts and esters  | 5.5       | Year 10  |
| 29157020   | Stearic acid,its salts and esters  |           |          |
| 2915702010 | Stearic acid   | 5.5       | Year 10  |
| 2915702020 | Magnesium stearate   | 5.5       | Year 10  |
| 2915702030 | Lead stearate  | 5.5       | Year 10  |
| 2915702040 | Zinc stearate  | 5.5       | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2915702050 | Barium stearate  | 5.5       | Year 10  |
| 2915702060 | Cadmium stearate   | 5.5       | Year 10  |
| 2915702070 | Calcium stearate   | 5.5       | Year 10  |
| 2915702080 | Butyl stearate   | 5.5       | Year 10  |
| 2915702090 | Other  | 5.5       | Year 10  |
| 291590     | 8. Other   |           |          |
| 2915901000 | A. Neodecanoilchloride and pivaloylchloride  | 5.5       | Year 10  |
| 29159090   | B. Other   |           |          |
| 2915909010 | 2 - ethyl hexoic acid  | 5.5       | Year 5   |
| 2915909090 | Other  | 5.5       | Year 10  |
| 2916       | Unsaturated acyclic monocarboxylic acids,cyclic monocarboxylic acids,their anhydrides,halides,peroxides and peroxyacids; their halogenated,sulphonated,nitrated or nitrosated derivatives. |           |          |
| 29161      | Unsaturated acylic monocarboxylic acids,their anhydrides,halides, peroxides,peroxyacids and their derivatives:   |           |          |
| 291615     | E. Oleic, linoleic or linolenic acids, their salts and esters  |           |          |
| 2916151000 | Oleic acid,its salts and esters  | 6.5       | Year 5   |
| 2916152000 | Linoleic acid, its salts and esters  |           | Year 0   |
| 2916153000 | Linolenic acid, its salts and esters   |           | Year 0   |
| 2916190000 | F. Other   | 6.5       | Year 5   |
| 291620     | 2. Cyclanic,cyclenic or cycloterpenic monocarboxylic acids,their anhydrides,halides,peroxides,peroxyacids and their derivatives  |           |          |
| 2916201000 | Cyclohexane carboxylic acid  |           | Year 0   |
| 2916202000 | Cyclopentenyl acetic acid  |           | Year 0   |
| 2916209000 | Other  | 6.5       | Year 5   |
| 29163      | 3. Aromatic monocarboxylic acids, their anhydrides, halides, peroxides peroxyacids and their derivatives:  |           |          |
| 291631     | Benzoic acid, its salts and esters   |           |          |
| 2916311000 | Benzoic acid   | 6.5       | Year 5   |
| 2916312000 | Sodium benzoate  | 6.5       | Year 5   |
| 2916313000 | Benzyl benzoates   | 6.5       | Year 5   |
| 2916319000 | Other  | 6.5       | Year 5   |
| 291632     | Benzoyl peroxide and benzoyl chloride  |           |          |
| 2916321000 | Benzoyl peroxide   | 6.5       | Year 5   |
| 2916322000 | Benzoyl chloride   |           | Year 0   |
| 291634     | Phenylacetic acid and its salts  |           |          |
| 2916341000 | Phenylacetic acid  |           | Year 0   |
| 2916342000 | Salts of phenylacetic acid   |           | Year 0   |
| 291635     | Esters of phenylacetic acid  |           |          |
| 2916351000 | Ethyl phenyl acetate   | 6.5       | Year 5   |
| 2916352000 | Isobutyl phenyl acetate  |           | Year 0   |
| 2916353000 | Isoamyl phenyl acetate   |           | Year 0   |
| 2916359000 | Other  | 6.5       | Year 5   |
| 291639     | Other  |           |          |
| 2916391000 | Cinnamic acid  | 6.5       | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2916399000 | Other   | 6.5       | Year 5   |
| 2917       | Polycarboxylic acids,their anhydrides, halides,peroxides and peroxyacids; their halogenated,sulphonated nitrated or nitrosated derivatives. |           |          |
| 29171      | <ol> <li>Acyclic polycarboxylic acids, their<br/>anhydrides, halides, peroxides, peroxyacids and their<br/>derivatives:</li> </ol>          |           |          |
| 291711     | Oxalic acid, its salts and esters   |           |          |
| 2917111000 | Oxalic acid   |           | Year 0   |
| 2917112000 | Salts of oxalic acid  |           | Year 0   |
| 2917113000 | Esters of oxalic acid   |           | Year 0   |
| 291712     | Adipic acid,its salts and esters  |           |          |
| 2917121000 | Adipic acid   | 6.5       | Year 10  |
| 2917122000 | Salts of adipic acid  | 6.5       | Year 5   |
| 29171230   | Esters of adipic acid   |           |          |
| 2917123010 | Dioctyl adipate   | 6.5       | Year 5   |
| 2917123090 | Other   | 6.5       | Year 5   |
| 291713     | Azelaic acid,sebacic acid,their salts and esters  |           |          |
| 2917131000 | Azelaic acid,its salts and esters   |           | Year 0   |
| 2917132000 | Sebacic acid,its salts and esters   |           | Year 0   |
| 2917140000 | Maleic anhydride  |           | Year 0   |
| 291719     | Other   |           |          |
| 2917191000 | Maleic acid   |           | Year 0   |
| 2917192000 | Succinic acid   |           | Year 0   |
| 2917193000 | Sodium succinate  |           | Year 0   |
| 2917194000 | Diethyl malonate  |           | Year 0   |
| 2917195000 | Diisopropyl malonate  |           | Year 0   |
| 2917199000 | Other   |           | Year 0   |
| 2917200000 | 2. Cyclanic,cyclenic or cycloterpenic polycarboxylic acids,their anhydrides,halides,peroxides,peroxyacids and their derivatives             |           | Year 0   |
| 29173      | 3. Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:                                  |           |          |
| 2917310000 | A. Dibutyl orthophthalates  |           | Year 0   |
| 291733     | C. Dinonyl or didecyl orthophthalates   |           |          |
| 2917331000 | Dinonyl orthophthalate  |           | Year 0   |
| 2917332000 | Didecyl orthophthalates   |           | Year 0   |
| 291734     | D. Other esters of orthophthalic acid   |           |          |
| 2917341000 | Diheptyl orthophthalate   |           | Year 0   |
| 2917342000 | Diisodecyl orthophthalate   |           | Year 0   |
| 2917349000 | Other   |           | Year 0   |
| 2917350000 | E. Phthalic anhydride   | 6.5       | Year 10  |
| 291736     | F. Terephthalic acid and its salts  |           |          |
| 2917361000 | (1) Terephthalic acid   |           | Year 0   |
| 2917369000 | (2) Other   |           | Year 0   |
| 2917370000 | G. Dimethyl terephthalate   |           | Year 0   |
| 291739     | H. Other  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2917391000 | Isophthalic acid   | 6.5       | Year 5   |
| 2917392000 | Trioctyltrimellitate (t.o.t.m)   |           | Year 0   |
| 2917393000 | Trimellitic anhydrate  |           | Year 0   |
| 2917399000 | Other  | 6.5       | Year 5   |
| 2918       | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. |           |          |
| 29181      | 1. Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:                          |           |          |
| 291811     | Lactic acid, its salts and esters  |           |          |
| 2918111000 | Lactic acid  |           | Year 0   |
| 2918112000 | Salts of lactic acid   |           | Year 0   |
| 2918113000 | Esters of lactic acid  |           | Year 0   |
| 2918120000 | Tartaric acid  |           | Year 0   |
| 291813     | Salts and esters of tartaric acid  |           |          |
| 2918131000 | Salts of tartaric acid   |           | Year 0   |
| 2918132000 | Esters of tartaric acid  |           | Year 0   |
| 2918140000 | Citric acid  |           | Year 0   |
| 291815     | Salts and esters of citric acid  |           |          |
| 29181510   | Salts of citric acid   |           |          |
| 2918151010 | Calcium citrate  |           | Year 0   |
| 2918151090 | Other  |           | Year 0   |
| 2918152000 | Esters of citric acid  |           | Year 0   |
| 291816     | Gluconic acid,its salts and esters   |           |          |
| 2918161000 | Gluconic acid  |           | Year 0   |
| 2918162000 | Salts of gluconic acid   |           | Year 0   |
| 2918163000 | Esters of gluconic acid  |           | Year 0   |
| 291819     | Other  |           |          |
| 29181910   | Other carboxylic acids with alcohol function   |           |          |
| 2918191010 | Malic acid   |           | Year 0   |
| 2918191090 | Other  |           | Year 0   |
| 29181920   | Other salts of carboxylic acids with alcohol function  |           | 10010    |
| 2918192010 | Salts of malic acid  |           | Year 0   |
| 2918192090 | Other  |           | Year 0   |
| 29181930   | Other esters of carboxylic acids with alcohol function   |           | 1 ear 0  |
| 2918193010 | Esters of malic acid   |           | Year 0   |
| 2918193020 | Methyl benzilate   |           | Year 0   |
| 2918193020 | Other  | -         | Year 0   |
| 2918193090 | 2. 2-diphenyl-2-hydroxyacetic acid(benzilic acid)  | +         | Year 0   |
|            |  | +         |          |
| 2918199000 | Other  |           | Year 0   |
| 29182      | 2. Carboxylic acids with phenol function but without other oxygen function,their anhydrides,halides,peroxides,peroxyacids and their derivatives:                               |           |          |
| 291821     | A. Salicylic acid and its salts  |           |          |
| 2918211000 | Salicylic acid   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 29182120   | Salts of salicylic acid  |           |          |
| 2918212010 | Sodium salicylate  |           | Year 0   |
| 2918212090 | Other  |           | Year 0   |
| 291822     | B. O-Acetylsalicylic acid,its salts and esters   |           |          |
| 2918221000 | O-acetylsalicylic acid   |           | Year 0   |
| 2918222000 | Salts of o-acetylsalicylic acid  |           | Year 0   |
| 2918223000 | Esters of o-acetylsalicylic acid   |           | Year 0   |
| 291823     | C. Other esters of salicylic acid and their salts  |           |          |
| 29182310   | Other esters of salicylic acid   |           |          |
| 2918231010 | Methyl salicylate  |           | Year 0   |
| 2918231020 | Ethyl salicylate   |           | Year 0   |
| 2918231090 | Other  |           | Year 0   |
| 2918232000 | Salts of other esters of salicylic acid  |           | Year 0   |
| 291829     | D. Other   |           |          |
| 2918291000 | (1) β-oxynaphthoic acid and its salts  |           | Year 0   |
| 29182990   | (2) Other  |           |          |
| 2918299010 | Gallic acid  |           | Year 0   |
| 2918299020 | Parahydroxynaphthoic acid  |           | Year 0   |
| 2918299030 | Parahydroxybenzoic acid  |           | Year 0   |
| 2918299040 | Salts and esters of gallic acid  |           | Year 0   |
| 2918299090 | Other  |           | Year 0   |
| 2918300000 | 3. Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives        |           | Year 0   |
| 2918900000 | 4. Other   |           | Year 0   |
| 291900     | Phosphoric esters and their salts, including lactophos-<br>phates; their halogenated, sulphonated, nitrated or nitrosated<br>derivatives.                              |           |          |
| 29190010   | Phosphoric esters  |           |          |
| 2919001010 | Dimethyl dichlorovinyl phosphate (d.d.v.p)   |           | Year 0   |
| 2919001020 | Glycerophosphoric acid   |           | Year 0   |
| 2919001090 | Other  |           | Year 0   |
| 29190020   | Salts of phosphoric esters   |           |          |
| 2919002010 | Calcium glycerophosphate   |           | Year 0   |
| 2919002090 | Other  |           | Year 0   |
| 2919009000 | Other  |           | Year 0   |
| 2920       | Esters of other inorganic acids of non-metals(excluding esters of hydrogen halides) and their salts; their halogenated,sulphonated,nitrated or nitrosated derivatives. |           |          |
| 292010     | Thiophosphoric esters(phosohorothioates)and their salts;their halogenated,sulphonated,nitrosated derivatives   |           |          |
| 2920101000 | 0.0-diethyl -0- paranitrophenyl- thiophosphate   |           | Year 0   |
| 2920102000 | 0.0-dimethyl-0-(3-methyl -4- nitrophenyl) thiophosphate  |           | Year 0   |
| 2920109000 | Other  | 6.5       | Year 5   |
| 292090     | Other  |           |          |
| 29209010   | Of sulphuric esters  |           |          |
| 2920901010 | Dimethyl sulfate   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2920901020 | Diethyl sulfate   |           | Year 0   |
| 2920901090 | Other   |           | Year 0   |
| 2920902000 | Of nitrous and nitric esters  |           | Year 0   |
| 2920903000 | Of carbonic esters  |           | Year 0   |
| 29209040   | Of phosphorous esters   |           |          |
| 2920904010 | Dimethyl phosphite  |           | Year 0   |
| 2920904020 | Diethyl phosphite   |           | Year 0   |
| 2920904030 | Trimethyl phosphite   |           | Year 0   |
| 2920904040 | Triethyl phosphite  |           | Year 0   |
| 2920909000 | Other   |           | Year 0   |
| 2921       | Amine-function compounds.   |           |          |
| 29211      | 1. Acyclic monoamines and their derivatives;salts thereof:  |           |          |
| 292111     | A. Methylamine,di-or trimethylamine and their salts   |           |          |
| 29211110   | Methylamineand its salts  |           |          |
| 2921111010 | Methylamine   |           | Year 0   |
| 2921111020 | Salts of methylamine  |           | Year 0   |
| 29211120   | Dimethylamine and its salts   |           |          |
| 2921112010 | Dimethylamine   |           | Year 0   |
| 2921112020 | Salts of dimethylamine  |           | Year 0   |
| 29211130   | Trimethylamine and its  |           |          |
| 2921113010 | Trimethylamine  |           | Year 0   |
| 2921113020 | Salts of trimethylamine   |           | Year 0   |
| 292112     | B. Diethylamine and its salts   |           |          |
| 2921121000 | Diethylamine  |           | Year 0   |
| 29211220   | Salts of diethylamine   |           |          |
| 2921122010 | Diethylamine hydrochlorde   |           | Year 0   |
| 2921122090 | Other   |           | Year 0   |
| 292119     | C. Other  |           |          |
| 2921191000 | (1) Dimethylaminoethyl chloride hydrochloride   |           | Year 0   |
| 29211990   | (2) Other   |           |          |
| 2921199010 | Dimethyl laurylamine  |           | Year 0   |
| 2921199020 | Chlormethine(bis(2-chloroethyl)methylamine)   |           | Year 0   |
| 2921199030 | Bis (2-chloroethyl) ethylamine  |           | Year 0   |
| 2921199040 | Trichloromethine(tris(2-chloroethyl)amine)  |           | Year 0   |
| 2921199050 | Di-isopropylamine   |           | Year 0   |
| 2921199060 | N,N-diisopropyl-B-aminoethylchloride  |           | Year 0   |
| 2921199070 | N,N-Dialkyl (methyl,ethyl, n-propyl or isopropyl)2-<br>chloroethylamines and their protonated salts |           | Year 0   |
| 2921199090 | Other   |           | Year 0   |
| 29212      | 2. Acyclic polyamines and their derivatives; salts thereof:   |           |          |
| 292121     | A. Ethylenediamine and its salts  |           |          |
| 2921211000 | Ethylenediamine   |           | Year 0   |
| 2921212000 | Salts of ethylenediamine  |           | Year 0   |
| 292122     | B. Hexamethylenediamine and its salts   |           |          |
| 2921221000 | (1) Hexamethylenediamine  |           | Year 0   |
| 2921222000 | (2) Hexamethylene diamine adipate   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2921229000 | (3) Other  |           | Year 0   |
| 292129     | C. Other   |           |          |
| 2921291000 | Diethylenetriamine   |           | Year 0   |
| 2921292000 | Triethylene tetramine  |           | Year 0   |
| 2921299000 | Other  |           | Year 0   |
| 292130     | 3. Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof   |           |          |
| 2921301000 | Cyclohexylamine  |           | Year 0   |
| 2921309000 | Other  |           | Year 0   |
| 29214      | 4. Aromatic monoamines and their derivatives; salts thereof  |           |          |
| 292141     | A. Aniline and its salts   |           |          |
| 2921411000 | Aniline  |           | Year 0   |
| 2921412000 | Salts of aniline   |           | Year 0   |
| 292142     | B. Aniline derivatives and their salts   |           |          |
| 2921421000 | Nitrohalogenated derivatives of aniline  |           | Year 0   |
| 2921422000 | 2,4,5 - trichloroaniline   |           | Year 0   |
| 2921429000 | Other  |           | Year 0   |
| 292143     | C.Toluidines and their derivatives;salts thereof   |           |          |
| 2921431000 | (1) Para-toluidine-m-sulfonic acid and its salts   |           | Year 0   |
| 2921432000 | (2) 2-chloro-para-toluidine-5-sulf- onic acid and its salts  |           | Year 0   |
| 2921433000 | (3) 3-amino-6-chlorotoluene-4-sulf- onic acid and its salts  |           | Year 0   |
| 29214390   | (4) Other  |           |          |
| 2921439010 | Toluidines   |           | Year 0   |
| 2921439090 | Other  |           | Year 0   |
| 292144     | D. Diphenylamine and its derivatives;salts thereof   |           |          |
| 2921441000 | Diphenylamine  |           | Year 0   |
| 2921449000 | Other  |           | Year 0   |
| 292145     | E. 1-Naphthylamine(alpha-naphthylamine),2-naphthylamine(beta-naphthylamine)and their derivatives;salts thereof   |           |          |
| 2921451000 | (1) 1-naphthylamine-4-sulfonic acid and its salts  |           | Year 0   |
| 29214590   | (2) Other  |           |          |
| 2921459010 | (a) 1-Naphthylamine (alpha-naphthylamine) and its salts  |           | Year 0   |
| 2921459020 | (b) 2-Naphthylamine (beta-naphthylamine) and its salts   |           | Year 0   |
| 2921459030 | (c) 2-naphthylamine-3,6,8-trisulfonic acid and its salts   |           | Year 0   |
| 2921459090 | (d) Other  |           | Year 0   |
| 2921460000 | F. Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof |           | Year 0   |
| 2921490000 | G. Other   |           | Year 0   |
| 29215      | 5. Aromatic polyamines and their derivatives; salts thereof:   |           |          |
| 292151     | A. o-,m-,p-phenylenediamine,diaminotoluenes,and their derivatives; salts thereof   |           |          |
| 2921511000 | (1) n-phenyl-n-isopropyl para-phenylenediamine   |           | Year 0   |
| 2921512000 | (2) N-(1.3-dimethyl butyl) -n-phenyl-para-phenylene-diamine  |           | Year 0   |
| 29215190   | (3) Other  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2921519010 | O-phenylene diamine  |           | Year 0   |
| 2921519020 | M-phenylene diamine  |           | Year 0   |
| 2921519030 | P-phenylene diamine  |           | Year 0   |
| 2921519040 | Diaminotoluenes  |           | Year 0   |
| 2921519090 | Other  |           | Year 0   |
| 292159     | B. Other   |           |          |
| 2921591000 | (1) 3,3-dichloro benzidine sulfonic acid salts   |           | Year 0   |
| 29215990   | (2) Other  |           |          |
| 2921599010 | (a) Benzidine  |           | Year 0   |
| 2921599020 | (b) Benzidine dihydrochloride  |           | Year 0   |
| 2921599030 | (c) 4,4'diaminostilbene-2,2'-disulfonic acid and its salts   |           | Year 0   |
| 2921599040 | (d) Benzidine's salts other than benzidine dihydrochloride   |           | Year 0   |
| 2921599050 | (e) o-Tolidine and its salts   |           | Year 0   |
| 2921599090 | (f) Other  |           | Year 0   |
| 2922       | Oxygen-function amino-compounds.   |           |          |
| 29221      | 1. Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:                          |           |          |
| 292211     | Monoethanolamine and its salts   |           |          |
| 2922111000 | Monoethanolamine   |           | Year 0   |
| 2922112000 | Salts of monoethanolamine  |           | Year 0   |
| 292212     | Diethanolamine and its salts   |           |          |
| 2922121000 | Diethanolamine   |           | Year 0   |
| 2922122000 | Salts of diethanolamine  |           | Year 0   |
| 292213     | Triethanolamine and its salts  |           |          |
| 2922131000 | Triethanolamine  |           | Year 0   |
| 2922132000 | Salts of triethanolamine   |           | Year 0   |
| 2922140000 | Dextropropoxyphene (INN) and its salts   |           | Year 0   |
| 292219     | Other  |           |          |
| 2922191000 | Arylethanolamines  |           | Year 0   |
| 29221930   | N, N-Dialkyl(methyl, ethyl, n-propyl or isopropyl)2-<br>aminoethanols and their protonated salts:  |           |          |
| 2922193010 | N,N-Dimethyl-2 aminoethanol and its protonated salts   |           | Year 0   |
| 2922193020 | N, N-Diethyl-2-aminoethanol and its protonated salts   |           | Year 0   |
| 2922193090 | Other  |           | Year 0   |
| 2922194000 | Ethyldiethanolamine  |           | Year 0   |
| 2922195000 | Methyldiethanolamine   |           | Year 0   |
| 2922196000 | Diethylaminoethanol  |           | Year 0   |
| 2922199000 | Other  |           | Year 0   |
| 29222      | 2. Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: |           |          |
| 292221     | A. Aminohydroxynaphthalenesulphonic acids and their salts  |           |          |
| 2922211000 | (1) 7-amino-1-naphthol-3-sulphonic acid (gamma acid)and its salts  |           | Year 0   |
| 2922212000 | (2) 8-amino-1-naphthol-3,6-disul- phonic acid (h acid) and its salts   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2922213000 | (3) 2-amino-5-naphthol-7-disulphonic acid (j acid) and its salts  |           | Year 0   |
| 2922219000 | (4) Other   |           | Year 0   |
| 292222     | B. Anisidines, dianisidines, phenetidines, and their salts  |           |          |
| 2922221000 | Anisidines and their salts  |           | Year 0   |
| 2922222000 | Dianisidines and their salts  |           | Year 0   |
| 2922223000 | Phenetidines and their salts  |           | Year 0   |
| 292229     | C. Other  |           |          |
| 2922291000 | (1) Para-aminophenol  |           | Year 0   |
| 29222990   | (2) Other   |           |          |
| 2922299010 | Meta-aminophenol  |           | Year 0   |
| 2922299020 | Ortho-aminophenol   |           | Year 0   |
| 2922299030 | Amino cresols   |           | Year 0   |
| 2922299090 | Other   |           | Year 0   |
| 29223      | 3. Amino-aldehydes,amino-ketones and amino-<br>quinones,other than those containing more than one kind of<br>oxygen function;salts thereof: |           |          |
| 2922310000 | A. Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof   |           | Year 0   |
| 292239     | B. Other  |           |          |
| 2922391000 | 4-(n-ethyl-n'-beta-ethoxy-ethylamino -2-methyl benzaldehy de  |           | Year 0   |
| 2922392000 | Amino anthraquinons and their salts   |           | Year 0   |
| 2922393000 | Amino anthraquinons of derivatives  |           | Year 0   |
| 2922399000 | Other   | 6.5       | Year 10  |
| 29224      | 4. Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:                         |           |          |
| 292241     | A. Lysine and its esters; salts thereof   |           |          |
| 2922411000 | Lysine  | 6.5       | Year 10  |
| 2922412000 | Esters of lysine  | 6.5       | Year 10  |
| 2922413000 | Salts of lysine and its esters  | 6.5       | Year 10  |
| 292242     | B. Glutamic acid and its salts  |           |          |
| 2922421000 | (1) Glutamic acid   | 5         | Year 10  |
| 2922422000 | (2) Sodium glutamate  | 8         | Year 10  |
| 2922423000 | (3) Other salts of glutamic acid  | 6.5       | Year 10  |
| 292243     | C. Anthranilic acid and its salts   |           |          |
| 2922431000 | Anthranilic acid  |           | Year 0   |
| 2922439000 | Salts of anthranilic acid   | 6.5       | Year 10  |
| 2922440000 | D. Tilidine (INN) and its salts   | 6.5       | Year 10  |
| 292249     | E. Other  |           |          |
| 2922491000 | Glycine   | 6.5       | Year 10  |
| 2922492000 | Alanine   | 6.5       | Year 10  |
| 2922493000 | Leucine   | 6.5       | Year 10  |
| 2922494000 | Valine  | 6.5       | Year 10  |
| 2922495000 | Aspartic acid   | 6.5       | Year 10  |
| 2922496000 | Phenylglycine   | 6.5       | Year 10  |
| 2922497000 | Ethyl para amino benzoate   |           | Year 0   |
| 2922499000 | Other   | 6.5       | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 292250     | 5. Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function                          |           |          |
| 2922501000 | A. Serine  | 6.5       | Year 10  |
| 2922502000 | B. Para-amino salicylic acid and its salts   |           | Year 0   |
| 2922503000 | C. 1-p-nitrophenol-2-amino-1,3-propane diol  |           | Year 0   |
| 2922504000 | D. Dialphahydroxyphenylglycine   | 6.5       | Year 10  |
| 2922509000 | E. Other   | 6.5       | Year 10  |
| 2923       | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined. |           |          |
| 292310     | Choline and its salts  |           |          |
| 2923101000 | Choline  |           | Year 0   |
| 2923102000 | Salts of choline   |           | Year 0   |
| 292320     | Lecithins and other phosphoaminolipids   |           |          |
| 2923201000 | Lecithins  |           | Year 0   |
| 2923202000 | Other phosphoaminolipids   |           | Year 0   |
| 2923900000 | Other  |           | Year 0   |
| 2924       | Carboxyamide-function compounds; amide-function compounds of carbonic acid.  |           |          |
| 29241      | 1. Acyclic amides(including acyclic carbamates)and their derivatives; salts thereof:                                 |           |          |
| 2924110000 | A. Meprobamate (INN)   |           | Year 0   |
| 292419     | B. Other   |           |          |
| 2924191000 | Dimethylformamide  |           | Year 0   |
| 2924192000 | Dimethylacetamide  |           | Year 0   |
| 2924199000 | Other  |           | Year 0   |
| 29242      | Cyclic amides(including cyclic carbamates)and their derivatives; salts thereof:                                      |           |          |
| 2924210000 | A. Ureines and their derivatives; salts thereof  |           | Year 0   |
| 2924230000 | B. 2-Acetamidobenzoic acid(N-acetylanthranilic acid) and its salts   |           | Year 0   |
| 2924240000 | C. Ethinamate (INN)  |           | Year 0   |
| 292429     | D. Other   |           |          |
| 29242910   | (1)Acetanilide and its derivatives   |           |          |
| 2924291010 | (a) Aminoacetanilide and its derivatives   |           | Year 0   |
| 2924291020 | (b) Acetaminophen  | 6.5       | Year 5   |
| 2924291090 | (c) Other  | 6.5       | Year 5   |
| 2924292000 | (2) Aceto acetanilide and its derivatives  |           | Year 0   |
| 29242990   | (3) Other  |           |          |
| 2924299010 | Lidocaine hydrochloride  | 6.5       | Year 5   |
| 2924299090 | Other  | 6.5       | Year 5   |
| 2925       | Carboxyimide-function compounds(including saccharin and its salts) and imine-function compounds.                     |           |          |
| 29251      | Imides and their derivatives;salts thereof:  |           |          |
| 292511     | Saccharin and its salts  |           |          |
| 2925111000 | Saccharin  |           | Year 0   |
| 2925112000 | Salts of saccharin   |           | Year 0   |
| 2925120000 | Glutethimide (INN)   |           | Year 0   |
| 292519     | Other  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2925191000 | Phthalimide  |           | Year 0   |
| 2925199000 | Other  |           | Year 0   |
| 292520     | Imines and their derivatives;salts thereof   |           |          |
| 2925201000 | Guanidine  |           | Year 0   |
| 2925202000 | Diphenyl guanidine   |           | Year 0   |
| 2925209000 | Other  |           | Year 0   |
| 2926       | Nitrile-function compounds.  |           |          |
| 2926100000 | 1. Acrylonitrile   |           | Year 0   |
| 2926200000 | 2. 1-Cyanoguanidine(dicyandiamide)   |           | Year 0   |
| 2926300000 | 3. Fenproporex(INN) and its salts; methadone (INN) intermediate(4-cyano-2-dimethylamino-4,4-diphenylbutane)        |           | Year 0   |
| 292690     | 4. Other   |           |          |
| 2926901000 | A. Acetonitrile  |           | Year 0   |
| 2926902000 | B. 1,4-diamino-2,3-dicyanoanthraquinon   |           | Year 0   |
| 29269090   | C. Other   |           |          |
| 2926909010 | Malono nitrile   |           | Year 0   |
| 2926909090 | Other  |           | Year 0   |
| 292700     | Diazo-,azo- or azoxy-compounds.  |           |          |
| 2927001    | 1. Diazo-compounds.  |           |          |
| 2927001100 | A. 6-nitro-1-diazo-2-naphthol-4- sulfonic acid   |           | Year 0   |
| 2927001900 | B. Other   |           | Year 0   |
| 2927002    | 2. Azo-compounds   |           |          |
| 2927002100 | Azodicarbonamide   |           | Year 0   |
| 29270029   | Other  |           |          |
| 2927002910 | Azoisobutyronitrile  |           | Year 0   |
| 2927002990 | Other  |           | Year 0   |
| 2927003000 | 3. Azoxy-compounds   |           | Year 0   |
| 292800     | Organic derivatives of hydrazine or of hydroxylamine.  |           |          |
| 2928001000 | 1. Phenylhydrazine   |           | Year 0   |
| 29280090   | 2. Other   |           |          |
| 2928009010 | Perillartine   |           | Year 0   |
| 2928009020 | Methylethyl ketoxime   |           | Year 0   |
| 2928009090 | Other  | 6.5       | Year 5   |
| 2929       | Compounds with other nitrogen function.  |           |          |
| 292990     | Other  |           |          |
| 2929901000 | Isocyanides  |           | Year 0   |
| 2929903000 | Dialkyl(methyl, ethyl, n-propyl or isopropyl) N, N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates |           | Year 0   |
| 2929904000 | Diethyl-n,n-dimethylphosphoramidates   |           | Year 0   |
| 2929905000 | O-ethyl-2-diisopropylaminoethyl methylphosphonite  |           | Year 0   |
| 2929906000 | N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides  |           | Year 0   |
| 2929909000 | Other  |           | Year 0   |
| 2930       | Organo-sulphur compounds.  |           |          |
| 293010     | 1. Dithiocarbonates(xanthates)   |           |          |
| 2930101000 | Sodium ethylxanthate   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2930102000 | Potassium ethylxanthate  |           | Year 0   |
| 2930109000 | Other  |           | Year 0   |
| 293020     | 2. Thiocarbamates and dithiocarbamates   |           |          |
| 2930201000 | Thiocarbamates   |           | Year 0   |
| 2930202000 | Dithiocarbamates   |           | Year 0   |
| 293030     | 3. Thiuram mono-,di- or tetrasulphides   |           |          |
| 2930301000 | Thiuram mono-sulphides   |           | Year 0   |
| 2930302000 | Thiuram di-sulphides   |           | Year 0   |
| 2930303000 | Thiuram tetra-sulphides  |           | Year 0   |
| 2930400000 | 4. Methionine  | 6.5       | Year 10  |
| 293090     | 5. Other   |           |          |
| 2930901000 | A. Sodium-2-amino-4-methylthicbuty late  |           | Year 0   |
| 29309020   | B. Thioamides  |           |          |
| 2930902010 | Thiourea   |           | Year 0   |
| 2930902020 | Thiocarbanilide  |           | Year 0   |
| 2930902090 | Other  | 6.5       | Year 10  |
| 29309030   | C. Mercaptans  |           |          |
| 2930903010 | Thioalcohols   | 6.5       | Year 10  |
| 2930903020 | Thiophenols  | 6.5       | Year 10  |
| 2930903030 | N, N-Diisoprophyl-β-aminoethanthiol  |           | Year 0   |
| 2930903040 | N, N-Dialkyl(methyl, ethyl, n-propyl or isopropyl)aminoethane-2-thiols and their protonated salts  |           | Year 0   |
| 29309040   | D. Other thioethers  |           |          |
| 2930904010 | Thiodiglycol (bis(2-hydroxyethyl)sulphide)   | 6.5       | Year 10  |
| 2930904020 | Thioaniline  | 6.5       | Year 10  |
| 2930904090 | Other  |           | Year 0   |
| 29309050   | E.Sulphur mustards   |           |          |
| 2930905010 | 2-Chloroethylchloromethylsulphide  |           | Year 0   |
| 2930905020 | Bis (2-chloroethyl) sulphide   |           | Year 0   |
| 2930905030 | Bis (2-chloroethylthio) methane  |           | Year 0   |
| 2930905040 | 1, 2-Bis (2-chloroethylthio) ethane  |           | Year 0   |
| 2930905050 | 1, 3-Bis (2-chloroethylthio)-n-propane   |           | Year 0   |
| 2930905060 | 1, 4-Bis (2-chloroethylthio)-n-butane  |           | Year 0   |
| 2930905070 | 1, 5-Bis (2-chloroethylthio)-n-pentane   |           | Year 0   |
| 293090508  | [Bis(2-chloroethylthiomethyl) or bis (2-chloro ethylthioethyl)]ether   |           |          |
| 2930905081 | Bis(2-chloroethylthiomethyl)ether  |           | Year 0   |
| 2930905082 | Bis(2-chloroethylthioethyl)ether   |           | Year 0   |
| 2930905090 | Other  |           | Year 0   |
| 2930906000 | F.[S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (≤C10, including cycloalkyl)esters; alkylated or protonated salts thereof |           | Year 0   |
| 2930907000 | G.O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts  |           | Year 0   |
| 2930908000 | H.O-Ehtyl S-phenyl ethylphosphonothiolothionate(fonofos)   |           | Year 0   |
| 29309090   | I. Other   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2930909010 | (1) Thioacids  |           | Year 0   |
| 2930909020 | (2) Isothiocyanates  | 6.5       | Year 10  |
| 2930909030 | (3) Cysteine   | 6.5       | Year 10  |
| 2930909040 | (4) Cystine  | 6.5       | Year 10  |
| 2930909050 | (5) Glutathion   | 6.5       | Year 10  |
| 2930909060 | (6) 8-Chloro-6-tosylotinic acid ethyl ester  | 6.5       | Year 10  |
| 2930909070 | (7) Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms  |           | Year 0   |
| 2930909090 | (8) Other  | 6.5       | Year 10  |
| 293100     | Other organo-inorganic compounds.  |           |          |
| 2931001000 | Organo-mercury compounds   |           | Year 0   |
| 29310020   | Organo-arsenic compounds   |           |          |
| 2931002010 | 2-Chlorovinyldichloroarsine  |           | Year 0   |
| 2931002020 | Bis (2-chlorovinyl) chloroarsine   |           | Year 0   |
| 2931002030 | Tris (2-chlorovinyl) arsine  | 6.5       | Year 5   |
| 2931002090 | Other  |           | Year 0   |
| 2931003    | Organo posohoric compounds   |           |          |
| 2931003100 | [O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (\leq C10, including cycloalkyl)esters; alkylated or protonated salts thereof    |           | Year 0   |
| 2931003300 | O-Isopropyl methylphosphonochloridate  |           | Year 0   |
| 2931003400 | O-Pinacolyl methylphosphonochloridate  |           | Year 0   |
| 2931003500 | O-Alkyl (≤C10,including cycloalkyl)alkyl(methyl, ethyl, n-   |           | Year 0   |
| 2931003700 | propyl or isopropyl)phosphonofluoridates  O-Alkyl ( <c10,including.cycloalkyl) (methyl,ethyl,n-propyl="" isopropyl)="" n,n-dialkyl="" or="" phosphoramidocyanidates<="" td=""><td></td><td>Year 0</td></c10,including.cycloalkyl)> |           | Year 0   |
| 29310039   | Other  |           |          |
| 293100391  | Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms  |           |          |
| 2931003911 | Dimethyl methylphosphonate   |           | Year 0   |
| 2931003912 | Diethyl ethylphosphonate   |           | Year 0   |
| 2931003913 | Diethyl methylphosphonate  |           | Year 0   |
| 2931003914 | Dimethyl ethylphosphonate  |           | Year 0   |
| 2931003919 | Others   |           | Year 0   |
| 29310040   | Fluride compoumds  |           |          |
| 2931004010 | Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides   |           | Year 0   |
| 2931004090 | Other  |           | Year 0   |
| 29310050   | Chrolide compounds   |           |          |
| 2931005010 | Methyl phosphonyl dichrolide   |           | Year 0   |
| 2931005020 | Methyl hosphinyl dichrilide  |           | Year 0   |
| 2931005030 | Ethyl phosphinyl dichrolide  |           | Year 0   |
| 2931005040 | Ethyl phosphinyl dichrolide  |           | Year 0   |
| 2931005090 | Other  |           | Year 0   |
| 29310090   | Other  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2931009010 | Dibutyl tin oxide  |           | Year 0   |
| 2931009020 | Diethyl aluminium chloride   |           | Year 0   |
| 2931009090 | Other  | 6.5       | Year 5   |
| 2932       | Heterocyclic compounds with oxygen hetero-atom(s) only.                                      |           |          |
| 29321      | 1. Compounds containing an unfused furan ring(whether or not hydrogenated)in the structure:  |           |          |
| 2932110000 | A. Tetrahydrofuran   |           | Year 0   |
| 2932120000 | B. 2-Furaldehyde (furfuraldehyde)  | 6.5       | Year 10  |
| 293213     | C. Furfuryl alcohol and tetrahydrofurfuryl alcohol   |           |          |
| 2932131000 | Furfurylalcohol  | 6.5       | Year 10  |
| 2932132000 | Tetrahydrofurfuryl alcohol   |           | Year 0   |
| 2932190000 | D. Other   | 6.5       | Year 10  |
| 29322      | 2. Lactones:   |           |          |
| 293221     | Coumarin, methylcoumarins and ethylcoumarins   |           |          |
| 2932211000 | Coumarin   |           | Year 0   |
| 2932212000 | Methylcoumarins  |           | Year 0   |
| 2932213000 | Ethylcoumarins   |           | Year 0   |
| 293229     | Other lactones   |           |          |
| 2932291000 | Nonalactone  | 5         | Year 10  |
| 2932292000 | Undecalactone  | 5         | Year 10  |
| 2932293000 | Butyrolactone  |           | Year 0   |
| 2932294000 | Santonin   |           | Year 0   |
| 2932295000 | Phenolphthalein  |           | Year 0   |
| 2932296000 | Glucuronolactone   | 5         | Year 10  |
| 2932297000 | Dehydracetic acid and its salts  | 5         | Year 10  |
| 2932298000 | Acetyl ketene(diketene)  |           | Year 0   |
| 2932299000 | Other  | 5         | Year 10  |
| 29329      | 3. Other:  |           |          |
| 2932910000 | Isosafrole   |           | Year 0   |
| 2932920000 | 1-(1,3-Benzodioxol-5-yl)propane-2-one  |           | Year 0   |
| 2932930000 | Piperonal  | 6.5       | Year 10  |
| 2932940000 | Safrole  |           | Year 0   |
| 2932950000 | Tetrahydrocannabinols (all isomers)  | 6.5       | Year 10  |
| 293299     | Other  |           |          |
| 2932991000 | Dioxanes   |           | Year 0   |
| 2932992000 | Benzofuran(Coumarone)  |           | Year 0   |
| 2932993000 | Mercurochrome  |           | Year 0   |
| 2932994000 | 3,4-Methylene dioxyphenyl-2-propanone  |           | Year 0   |
| 2932999000 | Other  |           | Year 0   |
| 2933       | Heterocyclic compounds with nitrogen hetero-atom(s) only.                                    |           | 10410    |
| 29331      | Compounds containing an unfused pyrazole ring(whether or not hydrogenated) in the structure: |           |          |
| 293311     | A. Phenazone(antipyrin)and its derivatives   |           |          |
| 2933111000 | (1) Methylene bis(1-phenyl-2,3-dimethyl -4-methylamino pyra zolone-5)                        | 6.5       | Year 5   |
| 29331190   | (2) Other  |           |          |
| 2933119010 | Phenazone(antipyrin)   |           | Year 0   |

| HS Code     | Description  | BASE RATE | CATEGORY |
|-------------|--|-----------|----------|
| 2933119020  | Aminophenazone   | 6.5       | Year 5   |
| 2933119030  | Sulpyrine  | 6.5       | Year 5   |
| 2933119040  | Isopropyl antipyrin  | 6.5       | Year 5   |
| 2933119090  | Other  | 6.5       | Year 5   |
| 293319      | B. Other   |           |          |
| 2933191000  | (1) Pyrazolone and its derivatives   |           | Year 0   |
| 29331990    | (2) Other  |           |          |
| 2933199010  | Phenyl butazone  | 6.5       | Year 5   |
| 2933199020  | Pyrazolate   |           | Year 0   |
| 2933199090  | Other  | 6.5       | Year 5   |
| 29332       | 2. Compounds containing an unfused imidazole ring(whether or not hydrogenated)in the structure:  |           |          |
| 293321      | Hydantoin and its derivatives  |           |          |
| 2933211000  | Hydantoin  |           | Year 0   |
| 2933212000  | Derivatives of hydantoin   |           | Year 0   |
| 293329      | Other  |           |          |
| 2933291000  | Lysidine   | 6.5       | Year 5   |
| 2933299000  | Other  | 6.5       | Year 10  |
| 29333       | 3. Compound containing an unfused pyridine ring(whether or not hydrogenated)in the structure:  |           |          |
| 293331      | Pyridine and its salts   |           |          |
| 2933311000  | Pyridine   | 6.5       | Year 5   |
| 2933312000  | Salts of pyridine  | 6.5       | Year 5   |
| 293332      | Piperidine and its salts   |           |          |
| 2933321000  | Piperidine   |           | Year 0   |
| 2933329000  | Salts of piperidine  |           | Year 0   |
| 29333330000 | Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof |           | Year 0   |
| 293339      | Other  |           |          |
| 2933391000  | Isonicotinic acid hydrazide  |           | Year 0   |
| 2933393000  | 3-Hydroxy-1-methylpiperidine   |           | Year 0   |
| 2933394000  | 3-Quinuclidinyl benzilate  |           | Year 0   |
| 2933395000  | Quinuclidin-3-ol   |           | Year 0   |
| 2933399000  | Other  |           | Year 0   |
| 29334       | 4. Compounds containing in the structure a quinoline or isoquinoline ringsystem(whether or nor hydrogenated),not further fused:  |           |          |
| 2933410000  | Levorphanol(INN) and its salts   |           | Year 0   |
| 293349      | Other  |           |          |
| 2933491000  | Pyrvinium pamoate  |           | Year 0   |
| 2933499000  | Other  | 6.5       | Year 5   |
| 29335       | 5. Compounds containing a pyrimidine ring(whether or not hydrogented)or piperazine ring in the structure:  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2933520000 | Malonylurea(barbituric acid) and its salts  | 6.5       | Year 5   |
| 2933530000 | B. Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | 6.5       | Year 5   |
| 2933540000 | Other derivatives of malonylurea (barbituric acid); salts thereof   | 6.5       | Year 5   |
| 2933550000 | Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof  |           | Year 0   |
| 293359     | E. Other  |           |          |
| 2933591    | (1) Pyrimidine, its salts and derivatives   |           |          |
| 2933591100 | (a) 5-fluorouracil  |           | Year 0   |
| 29335919   | (b) Other   |           |          |
| 2933591910 | Pyrimidine  | 6.5       | Year 5   |
| 2933591990 | Other   | 6.5       | Year 5   |
| 29335920   | (2) piperazine,its salts and derivatives  |           |          |
| 2933592010 | (a) Piperazine  | 6.5       | Year 5   |
| 2933592020 | (b) Piperazine citrate  | 6.5       | Year 5   |
| 2933592030 | (c) Piperazine adipate  |           | Year 0   |
| 2933592040 | (d) 1-amino-4methylpiperazine   |           | Year 0   |
| 2933592090 | (e) Other   | 6.5       | Year 5   |
| 2933599000 | (3) Other   |           | Year 0   |
| 29336      | 6. Compounds containing an unfused triazine ring(whether or not hydrogenated)in the structure:  |           |          |
| 2933610000 | A. Melamine   |           | Year 0   |
| 293369     | B. Other  |           |          |
| 2933691000 | (1) Cyanuric chloride   | 6.5       | Year 5   |
| 2933692000 | (2) Hexamethylene tetramine   | 6.5       | Year 5   |
| 29336990   | (3) Other   |           |          |
| 2933699010 | Trimethylene trinitramine   |           | Year 0   |
| 2933699090 | Other   | 6.5       | Year 5   |
| 29337      | 7. Lactams:   |           |          |
| 2933710000 | 6-Hexanelactam (epsilon-caprolactam)  |           | Year 0   |
| 2933720000 | Clobazam (INN) and methyprylon (INN)  |           | Year 0   |
| 293379     | Other lactams   |           |          |
| 2933791000 | Isatin  |           | Year 0   |
| 2933792000 | 2-hydroxyquinoline  |           | Year 0   |
| 2933793000 | 1-vinyl-2-pyrrolidone   |           | Year 0   |
| 2933799000 | Other   |           | Year 0   |
| 29339      | 8. Other:   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2933910000 | A. Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam(INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof | 6.5       | Year 5   |
| 293399     | B. Other   |           |          |
| 2933991000 | (1) Indole and its derivatives   | 6.5       | Year 5   |
| 2933999000 | (2) Other  | 6.5       | Year 10  |
| 2934       | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.  |           |          |
| 293410     | 1. Compounds containing an unfused thiazole ring(whether or not hydrogenated)in the structure  |           |          |
| 2934101000 | A. Aminothiazole and its derivative  |           | Year 0   |
| 2934109000 | B. Other   |           | Year 0   |
| 293420     | 2. Compounds containing in the structure a benzothiazole ring-system(whether or not hydrogenated),not further fused  |           |          |
| 2934201000 | Benzothiazole  |           | Year 0   |
| 2934202000 | Mercaptobenzothiazole  |           | Year 0   |
| 2934203000 | Dibenzothiazolyl disulphide  |           | Year 0   |
| 2934209000 | Other  |           | Year 0   |
| 293430     | 3. Compounds containing in the structure a phenothiazine ring-system(whether or not hydrogenated),not further fused  |           |          |
| 2934301000 | Phenothiazine (thiodiphenyl amine)   |           | Year 0   |
| 2934309000 | Other  |           | Year 0   |
| 29349      | 4. Other:  |           |          |
| 2934910000 | A. Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phendimetrazine (INN) and sufentanil (INN); salts thereof   |           | Year 0   |
| 293499     | B. Other   |           |          |
| 2934991000 | (1) Morpholine   |           | Year 0   |
| 2934992000 | (2) Nucleic acids,their salts and derivatives  | 8         | Year 10  |
| 2934993000 | (3) 7-Aminocephalosporanic acid  | 6.5       | Year 10  |
| 2934999000 | (4) Other  | 6.5       | Year 10  |
| 293500     | Sulphonamides.   |           |          |
| 2935001000 | 1. Ortho-toluene sulphonamide  | 6.5       | Year 10  |
| 2935002000 | 2. 5-amino-2-methyl -n-phenyl benzene sulfonamide  | 6.5       | Year 10  |
| 2935003000 | 3. Para-toluidine-3-sulfon anilide   | 6.5       | Year 10  |
| 2935004000 | 4. 2-amino-n-ethylbenzene sulfonanilide  | 6.5       | Year 10  |
| 2935005000 | 5. 2-amino-ethyl -n- phenyl benzene sulfonanilide  | 6.5       | Year 10  |
| 2935006000 | 6. Sulfamethoxazole  | 6.5       | Year 10  |
| 2935007000 | 7. Sulfamethoxine  | 6.5       | Year 10  |
| 29350080   | 8. Derivatives of para-aminobenzene sulphonamide   |           |          |
| 2935008010 | Sulphamine   | 6.5       | Year 10  |
| 2935008020 | Sulphapyridine   | 6.5       | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2935008030 | Sulphadiazine   | 6.5       | Year 10  |
| 2935008040 | Sulphamerazine  | 6.5       | Year 10  |
| 2935008050 | Sulphathiazole  | 6.5       | Year 10  |
| 2935008090 | Other   | 6.5       | Year 10  |
| 29350090   | 9. Other  |           |          |
| 2935009010 | Para-sulphamylbenzylamine   | 6.5       | Year 10  |
| 2935009090 | Other   | 6.5       | Year 10  |
| 2936       | Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. |           |          |
| 293610     | Provitamins, unmixed  |           |          |
| 2936101000 | Provitamin A and its derivatives  | 6.5       | Year 10  |
| 2936109000 | Other   | 6.5       | Year 10  |
| 29362      | Vitamins and their derivatives,unmixed:   |           |          |
| 2936210000 | Vitamins A and their derivatives  | 6.5       | Year 10  |
| 2936220000 | Vitamin B <sub>1</sub> and its derivatives  | 6.5       | Year 10  |
| 2936230000 | Vitamin B₂ and its derivatives  | 6.5       | Year 10  |
| 2936240000 | D- or DL-pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B5) and its derivatives  | 6.5       | Year 10  |
| 2936250000 | Vitamin B6 and its derivatives  | 6.5       | Year 10  |
| 2936260000 | Vitamin B12 and its derivatives   | 6.5       | Year 10  |
| 293627     | Vitamin C and its derivatives   |           |          |
| 2936271000 | Ascorbic acid   | 6.5       | Year 10  |
| 2936272000 | Sodium ascorbate  | 6.5       | Year 10  |
| 2936273000 | Calcium ascorbate   | 6.5       | Year 10  |
| 2936279000 | Other   | 6.5       | Year 10  |
| 293628     | Vitamin E and its derivatives   |           |          |
| 2936281000 | Alpha-tocoperol acetate   | 6.5       | Year 10  |
| 2936289000 | Other   | 6.5       | Year 10  |
| 293629     | Other vitamins and their derivatives  |           |          |
| 29362910   | Vitamin B9 and its derivatives  |           |          |
| 2936291010 | Vitamin B9  | 6.5       | Year 10  |
| 2936291090 | Other   | 6.5       | Year 10  |
| 2936292000 | Vitamins D and their derivatives  | 6.5       | Year 10  |
| 2936293000 | Vatamin H and its derivatives   | 6.5       | Year 10  |
| 2936294000 | Vatamins K and their derivatives  | 6.5       | Year 10  |
| 2936295000 | Nicotinamide and its derivatives  | 6.5       | Year 10  |
| 2936299000 | Other   | 6.5       | Year 10  |
| 2936900000 | Other,including natural concentrates  | 6.5       | Year 10  |
| 2937       | Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.     |           |          |
| 29371      | Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:   |           |          |
| 293711     | A. Somatotropin, its derivatives and structural analogues   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 2937111000 | Of subheading 2933.9 or 2934.9  | 6.5       | Year 10  |
| 2937119000 | Other   |           | Year 0   |
| 2937120000 | B. Insulin and its salts  |           | Year 0   |
| 293719     | C. Other  |           |          |
| 2937191000 | Of subheading 2933.9 or 2934.9  | 6.5       | Year 10  |
| 2937199000 | Other   |           | Year 0   |
| 29372      | 2. Steroidal hormones, their derivatives and structural analogues:  |           |          |
| 293721     | Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydro cortisone)              |           |          |
| 2937211000 | Cortisone   |           | Year 0   |
| 2937212000 | Hydrocortisone  |           | Year 0   |
| 2937213000 | Prednisone  |           | Year 0   |
| 2937214000 | Prednisolone  |           | Year 0   |
| 2937220000 | Halogenated derivatives of corticosteroidal hormones  |           | Year 0   |
| 2937230000 | Oestrogens and progestogens   |           | Year 0   |
| 293729     | Other   |           |          |
| 2937292000 | Of subheading 2914.50.  |           | Year 0   |
| 2937299000 | Other   |           | Year 0   |
| 29373      | 3. Catecholamine hormones, their derivatives and structural analogues:  |           |          |
| 2937310000 | Epinephrine   |           | Year 0   |
| 293739     | Other   |           |          |
| 2937391000 | Of subheading 2922.50.  | 6.5       | Year 10  |
| 2937399000 | Other   |           | Year 0   |
| 2937400000 | 4. Amino-acid derivatives   |           | Year 0   |
| 293750     | 5. Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues                    |           |          |
| 2937501000 | Of subheading 2918.19 or 2918.90.   | 6.5       | Year 10  |
| 2937502000 | Of subheading 2934.9  |           | Year 0   |
| 2937509000 | Other   |           | Year 0   |
| 293790     | 6. Other  |           |          |
| 2937901000 | Of subheading 2933.9 or 2934.9  | 6.5       | Year 10  |
| 2937909000 | Other   |           | Year 0   |
| 2938       | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.          |           |          |
| 293810     | Rutoside(rutin)and its derivatives  |           |          |
| 2938101000 | Rutoside (rutin)  |           | Year 0   |
| 2938102000 | Derivatives of rutoside   |           | Year 0   |
| 293890     | Other   |           |          |
| 2938901000 | Digitalis glycosides  |           | Year 0   |
| 2938902000 | Glycyrrhizin and glycyrrhizates   |           | Year 0   |
| 2938903000 | Saponins  |           | Year 0   |
| 2938904000 | Stevioside  |           | Year 0   |
| 2938909000 | Other   |           | Year 0   |
| 2939       | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. |           |          |
| 29391      | Alkaloids of opium and their derivatives;salts thereof:   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 293911     | Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof |           |          |
| 2939111000 | Morphine  |           | Year 0   |
| 2939112000 | Ethylmorphine   |           | Year 0   |
| 2939113000 | Codeine   |           | Year 0   |
| 2939114000 | Concentrates of poppy straw containing not less than 50% by weight of alkaloids   |           | Year 0   |
| 2939119000 | Other   |           | Year 0   |
| 2939190000 | Other   |           | Year 0   |
| 29392      | Alkaloids of cinchona and their derivatives;salts thereof:  |           |          |
| 2939210000 | Quinine and its salts   |           | Year 0   |
| 293929     | Other   |           |          |
| 2939291000 | Quinidine and its derivatives;salts thereof   |           | Year 0   |
| 2939292000 | Cinchonine and its derivatives;salts thereof:   |           | Year 0   |
| 2939293000 | Cinchonidine and its derivatives:salts thereof:   |           | Year 0   |
| 2939299000 | Other   |           | Year 0   |
| 2939300000 | Caffeine and its salts  |           | Year 0   |
| 29394      | Ephedrines and their salts:   |           |          |
| 293941     | Ephedrine and its salts   |           |          |
| 2939411000 | Ephedrines  |           | Year 0   |
| 2939419000 | Salts of ephedrines:  |           | Year 0   |
| 293942     | Pseudoephedrine(INN) and its salts  |           |          |
| 2939421000 | Pseudo ephedrine  |           | Year 0   |
| 2939429000 | Salts of pseudoephedrine  |           | Year 0   |
| 2939430000 | Cathine (INN) and its salts   |           | Year 0   |
| 2939490000 | Other   |           | Year 0   |
| 29395      | Theophylline and aminophylline (theophylline-<br>ethylenediamine) and their derivatives; salts thereof:   |           |          |
| 2939510000 | Fenetylline (INN) and its salts   |           | Year 0   |
| 2939590000 | Other   |           | Year 0   |
| 29396      | Alkaloids of rye ergot and their derivatives; salts thereof:  |           |          |
| 293961     | Ergometrine(INN)and its salts   |           |          |
| 2939611000 | Ergometrine   |           | Year 0   |
| 2939619000 | Salts of ergometrine  |           | Year 0   |
| 293962     | Ergotamin(INN)and its salts   |           |          |
| 2939621000 | Ergotamin   |           | Year 0   |
| 2939629000 | Salts of ergotamin  |           | Year 0   |
| 293963     | Lysergic acid and its salts   |           |          |
| 2939631000 | Lysergic acid   |           | Year 0   |
| 2939639000 | Salts of lysergic acid  |           | Year 0   |
| 2939690000 | Other   |           | Year 0   |
| 29399      | Other:  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 2939910000 | Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof   |           | Year 0   |
| 293999     | Other  |           |          |
| 2939991000 | Atropine and homatropine   |           | Year 0   |
| 2939992000 | Arecoline  |           | Year 0   |
| 2939993000 | Piperine   |           | Year 0   |
| 2939994000 | Nicotine and its salts   |           | Year 0   |
| 2939999000 | Other  |           | Year 0   |
| 294000     | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37,29.38 or 29.39. |           |          |
| 29400010   | Sugars   |           |          |
| 2940001010 | Galactose  | 8         | Year 5   |
| 2940001020 | Sorbose  | 8         | Year 5   |
| 2940001030 | Xylose   | 8         | Year 5   |
| 2940001090 | Other  | 8         | Year 5   |
| 29400020   | Sugars ethers and sugar esters and their salts   |           |          |
| 2940002010 | Hydroxypropyl sucrose  | 8         | Year 5   |
| 2940002090 | Other  | 8         | Year 5   |
| 2941       | Antibiotics.   |           |          |
| 294110     | Penicillins and their derivatives with a penicillanic acid structure; salts thereof  |           |          |
| 2941101000 | A. Penicilline G potassium   | 6.5       | Year 5   |
| 29411090   | B. Other   |           |          |
| 2941109010 | Penicilline G sodium   | 6.5       | Year 5   |
| 2941109020 | Penicilline V  | 6.5       | Year 5   |
| 2941109090 | Other  | 6.5       | Year 5   |
| 2941200000 | 2. Streptomycins and their derivatives; salts thereof  | 6.5       | Year 5   |
| 294130     | 3. Tetracyclines and their derivatives;salts thereof   |           |          |
| 2941301000 | Chlorotetracycline   | 6.5       | Year 5   |
| 2941302000 | Oxy-tetracycline hydrochloride   | 6.5       | Year 5   |
| 2941303000 | Chlorotetracycline hydrochloride   | 6.5       | Year 5   |
| 2941309000 | Other  | 6.5       | Year 5   |
| 2941400000 | 4. Chloramphenicol and its derivatives; salts thereof  | 6.5       | Year 5   |
| 294150     | 5. Erythromycin and its derivatives;salts thereof  |           |          |
| 2941501000 | A. Erythromycin thiocyanate  | 6.5       | Year 5   |
| 2941509000 | B. Other   | 6.5       | Year 5   |
| 294190     | 6. Other   |           |          |
| 2941902000 | A. 11-alpha-chloro -6- deoxy -6-demethyl -6- methylene -5-ox ytetracycline paratoluene sulfonate   |           | Year 0   |
| 29419090   | B. Other   |           |          |
| 2941909010 | Kanamycine sulfate   | 6.5       | Year 5   |
| 2941909020 | Ledermycine  | 6.5       | Year 5   |
| 2941909030 | Gentamycine sulfate  | 6.5       | Year 5   |
| 2941909040 | Leucomycin   | 6.5       | Year 5   |
| 2941909090 | Other  | 6.5       | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 294200     | Other organic compounds.   |           |          |
| 2942001000 | Ketens   |           | Year 0   |
| 29420090   | Other  |           |          |
| 2942009010 | Copper acetoarsenite   |           | Year 0   |
| 2942009090 | Other  |           | Year 0   |
| 30         | Pharmaceutical products  |           |          |
| 3001       | Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salt; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included. |           |          |
| 300110     | 1. Glands and other organs, dried, whether or not powdered   |           |          |
| 3001101000 | Glands   |           | Year 0   |
| 3001102000 | Bear's gall  |           | Year 0   |
| 3001109000 | Other  |           | Year 0   |
| 300120     | 2. Extracts of glands or other organs or of their secretions   |           |          |
| 3001201000 | Gland extracts   |           | Year 0   |
| 3001202000 | Liver extracts   |           | Year 0   |
| 3001203000 | Gall bag extracts  |           | Year 0   |
| 3001204000 | Panceus extracts   |           | Year 0   |
| 3001205000 | Stomach extracts   |           | Year 0   |
| 3001209000 | Other  |           | Year 0   |
| 300190     | 3. Other   |           |          |
| 3001901000 | Skin and bone grafts   |           | Year 0   |
| 30019090   | B. Other   |           |          |
| 3001909010 | Heparin and its salts  |           | Year 0   |
| 3001909090 | Other  |           | Year 0   |
| 3002       | Human blood; animal blood prepared for therapeutic,prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:vaccines,toxins,cultures of micro-organisms(excluding yeasts)and similar products.          |           |          |
| 300210     | 1. Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes.   |           |          |
| 3002101000 | A. Preparations of blood fractions and put up in packings as medicaments   |           | Year 0   |
| 30021020   | B. Haemoglobin and globulins   |           |          |
| 3002102010 | Haemoglobin  |           | Year 0   |
| 3002102020 | Globulins  |           | Year 0   |
| 3002103000 | C. Thrombin and prothrombinase   |           | Year 0   |
| 30021090   | D. Other   |           |          |
| 3002109010 | (1) Antisera   |           | Year 0   |
| 3002109020 | (2) Serums and blood plasma (excluding reproduced by synthesis)  |           | Year 0   |
| 3002109090 | (3) Other  |           | Year 0   |
| 3002200000 | 2. Vaccines for human medicine   |           | Year 0   |
| 300230     | 3. Vaccines for veterinary medicine  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3002301000 | A. Vaccines against foot and mouth disease   |           | Year 0   |
| 3002309000 | B. Other   |           | Year 0   |
| 300290     | 4. Other   |           |          |
| 3002901000 | A. Human blood   |           | Year 0   |
| 3002902000 | B. Animal blood(prepared for therapeutic,prophylactic or diagnostic uses)  |           | Year 0   |
| 30029030   | C. Toxins,toxoids,cryptotoxins and anti-toxins   |           |          |
| 3002903010 | (1)Saxitoxin   |           | Year 0   |
| 3002903020 | (2)Ricin   |           | Year 0   |
| 3002903090 | (3)Other   |           | Year 0   |
| 3002904000 | D. Microbial culture   |           | Year 0   |
| 3002905000 | E. Virus and anti-virus  |           | Year 0   |
| 3002906000 | F. Bacteriophage   |           | Year 0   |
| 3002909000 | G. Other   |           | Year 0   |
| 3003       | Medicaments(excluding goods of heading 30.02,30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. |           |          |
| 300310     | Containing penicillines or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives  |           |          |
| 3003101000 | Containing penicillines or derivatives thereof, with a penicillanic acid structure   | 8         | Year 10  |
| 3003102000 | Containing streptomycins or their derivatives  | 8         | Year 10  |
| 300320     | Containing other antibiotics   |           |          |
| 3003201000 | Anti-tuberculosis preparations and anti-cancer preparations  | 8         | Year 10  |
| 30032090   | Other  |           |          |
| 3003209010 | Preparations containing chloramphenicol  | 8         | Year 10  |
| 3003209090 | Other  | 8         | Year 10  |
| 30033      | Containing hormones or other products of heading 29.37 but not containing antibiotics:   |           |          |
| 3003310000 | Containing insulin   | 8         | Year 10  |
| 300339     | Other  |           |          |
| 30033910   | Preparations containing pituitary hormones   |           |          |
| 3003391010 | Preparations containing pituitary (anterior) hormones  | 8         | Year 10  |
| 3003391020 | Preparations containing pituitary (posterior) hormones   | 8         | Year 10  |
| 3003392000 | Preparations containing salivary gland hormones  | 8         | Year 10  |
| 3003393000 | Preparations containing thyroid and parathyroid hormones   | 8         | Year 10  |
| 3003394000 | Preparations containing anabolic steroids  | 8         | Year 10  |
| 3003395000 | Preparations containing adrenal cortical hormones  | 8         | Year 10  |
| 3003396000 | Preparations containing adrenal medulla hormones   | 8         | Year 10  |
| 3003397000 | Preparations containing male sex hormones  | 8         | Year 10  |
| 3003398000 | Preparations containing estrogens and gestagens, progestins  | 8         | Year 10  |
| 3003399000 | Other  | 8         | Year 10  |
| 300340     | Containing alkaloids or derivatives thereof but not containing hormones other products of heading 29.37 or antibiotics   |           |          |
| 3003401000 | Anti-cancer preparations   | 8         | Year 10  |
| 3003409    | Other  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 30034091   | Preparations containing morphine, quinine and theobromine  |           |          |
| 3003409110 | Preparations containing morphine   | 8         | Year 10  |
| 3003409120 | Preparations containing quinine  | 8         | Year 10  |
| 3003409130 | Preparations containing theobromine  | 8         | Year 10  |
| 30034092   | Preparations containing caffeine, strychnine and ephedrine   |           |          |
| 3003409210 | Preparations containing caffeine   | 8         | Year 10  |
| 3003409220 | Preparations containing strychnine   | 8         | Year 10  |
| 3003409230 | Preparations containing ephedrine  | 8         | Year 10  |
| 30034093   | Prparations containing cocaine, alkaloids of rye ergot and nicotine  |           |          |
| 3003409310 | Preparations containing cocaine  | 8         | Year 10  |
| 3003409320 | Preparations containing alkaloids of rye ergot   | 8         | Year 10  |
| 3003409330 | Preparations containing nicotine   | 8         | Year 10  |
| 3003409400 | Preparations containing atropine and homatropine   | 8         | Year 10  |
| 3003409500 | Preparations containing arecoline  | 8         | Year 10  |
| 3003409600 | Preparations containing piperine   | 8         | Year 10  |
| 3003409900 | Other  | 8         | Year 10  |
| 300390     | Other  |           |          |
| 3003901000 | Anti-tuberculosis preparations anthelmintic preparations and anticancer preparations   | 8         | Year 10  |
| 3003909    | Other  |           |          |
| 3003909100 | Preparations containing aspirin  | 8         | Year 10  |
| 3003909200 | Preparations containing anti-allergic agents   | 8         | Year 10  |
| 3003909300 | Preparations containing vitamins   | 8         | Year 10  |
| 3003909400 | Preparations containing antler   | 8         | Year 10  |
| 3003909500 | Preparations containing ginseng  | 8         | Year 10  |
| 3003909600 | Preparations containing royal jelly  | 8         | Year 10  |
| 3004       | Medicaments(excluding goods of heading 30.02,30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses,put up in measured doses(including those in the form of transdermal administration systems) or in forms or packings for retail sale. |           |          |
| 300410     | Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives   |           |          |
| 3004101000 | Containing penicillins or derivatives thereof, with a penicillanic acid structure  | 8         | Year 5   |
| 3004102000 | Containing streptomycins or their derivatives  | 8         | Year 5   |
| 300420     | Containing other antibiotics   |           |          |
| 3004201000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations   | 8         | Year 10  |
| 3004209    | Other  |           |          |
| 3004209100 | Preparations containing chloramphenicol  | 8         | Year 10  |
| 3004209200 | Preparations containing erythromycin   | 8         | Year 10  |
| 3004209300 | Preparations containing oxy-tetracycline   | 8         | Year 10  |
| 3004209400 | Preparations containing kanamycin  | 8         | Year 10  |
| 3004209900 | Other  | 8         | Year 10  |
| 30043      | Containing hormones or other products of heading 29.37 but not containing antibiotics:   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 3004310000 | Containing insulin  | 8         | Year 5   |
| 300439     | Other   |           |          |
| 30043910   | Preparations containing pituitary hormones  |           |          |
| 3004391020 | Preparations containing pituitary (posterior) hormones  | 8         | Year 10  |
| 3004392000 | Preparations containing salivary gland hormones   | 8         | Year 10  |
| 3004393000 | Preparations containing thyroid and parathyroid hormones  | 8         | Year 10  |
| 3004394000 | Preparations contatining anabolic steroids  | 8         | Year 10  |
| 3004395000 | Preparations containing adrenal medulla hormones  | 8         | Year 10  |
| 3004396000 | Preparations cantaining male sex hormones   | 8         | Year 10  |
| 3004399000 | Other excluding preparations containing pituitary (anterior) hormones and preparations containing estrogens and gestagens, progestins | 8         | Year 10  |
| 300440     | Containing alkaloids or derivatives thereof but not containing  |           |          |
| 3004401000 | hormones,other products of heading 29.37 or antibiotics  Anti-cancer preparations   | 8         | Year 5   |
| 3004409    | Other   | <u> </u>  | 10410    |
| 30044091   | Preparations containing morphine guinine and theobromine  |           |          |
| 3004409110 | Preparations containing morphine  | 8         | Year 5   |
| 3004409120 | Preparations containing quinine   | 8         | Year 5   |
| 3004409130 | Preparations containing damnic  | 8         | Year 5   |
| 30044092   | Preparations containing caffeine strychnine and ephedrine   | 0         | 10013    |
| 3004409210 | Preparations containing caffeine  Preparations containing caffeine  | 8         | Year 5   |
| 3004409220 | Preparations containing strychinine   | 8         | Year 5   |
| 3004409230 | Preparations containing strychimile  Preparations containing ephedrine  | 8         | Year 5   |
| 30044093   | Prparations containing epitedine  Prparations containing cocaine, alkaloids of rye ergot and nicotine                                 | 0         | 1641 3   |
| 3004409310 | Preparations containing cocaine   | 8         | Year 5   |
| 3004409320 | Preparations containing alkaloids of rye ergot  | 8         | Year 5   |
| 3004409330 | Preparations containing nicotine  | 8         | Year 5   |
| 3004409400 | Preparations containing atropine and homatropine  | 8         | Year 5   |
| 3004409500 | Preparations containing arecoline   | 8         | Year 5   |
| 3004409600 | Preparations containing piperine  | 8         | Year 5   |
| 3004409900 | Other   | 8         | Year 5   |
| 300450     | Other medicaments containing vitamins or other products of heading 29.36  |           |          |
| 3004501000 | Preparations containing vitamin A   | 8         | Year 5   |
| 30045020   | Preparations containing vitamin B   |           |          |
| 3004502010 | Preparations containing vitamin B1  | 8         | Year 5   |
| 3004502090 | Other   | 8         | Year 5   |
| 3004503000 | Preparations containing vitamin C   | 8         | Year 5   |
| 3004504000 | Preparations containing vitamin D   | 8         | Year 5   |
| 3004505000 | Preparations containing vitamin E   | 8         | Year 5   |
| 3004506000 | Preparations containg vitamin H   | 8         | Year 5   |
| 3004507000 | Preparations containg vitamin K   | 8         | Year 5   |
| 3004509000 | Other   | 8         | Year 5   |
| 300490     | Other   |           |          |
| 3004901000 | Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations  | 8         | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 3004909    | Other   |           |          |
| 3004909100 | Preparations containing aspirin   | 8         | Year 10  |
| 3004909200 | Preparations containing anti-allergic agents  | 8         | Year 10  |
| 3004909300 | Preparations containing antler  | 8         | Year 10  |
| 3004909400 | Preparations containg ginseng   | 8         | Year 10  |
| 3004909500 | Preparations containing royal jelly   | 8         | Year 10  |
| 3005       | Wadding,gauze,bandages and similar articles(for example,dressings,adhesive plasters,poultices),impregnated or coated with pharmaceutical substances or put up in forms or packing for retail sale for medical,surgical,dental or veterinary purposes. |           |          |
| 300510     | Adhesive dressings and other articles having an adhesive layer  |           |          |
| 3005101000 | Adhesive plasters   |           | Year 0   |
| 3005109000 | Other   |           | Year 0   |
| 300590     | Other   |           |          |
| 3005901000 | Waddings  |           | Year 0   |
| 3005902000 | Gauze   |           | Year 0   |
| 3005903000 | Bandages  |           | Year 0   |
| 3005904000 | Prepared dressings and poultices  |           | Year 0   |
| 3005909000 | Other   |           | Year 0   |
| 3006       | Pharmaceutical goods specified in Note 4 to this Chapter.   |           |          |
| 300610     | Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics                                  |           |          |
| 3006101000 | Sterile surgical catgut, similar sterile suture materials   |           | Year 0   |
| 3006102000 | Sterile tissue adhesives for surgical wound closure   |           | Year 0   |
| 3006103000 | Sterile laminaria and sterile laminaria tents   |           | Year 0   |
| 3006104000 | Sterile absorbable surgical haemostatics  |           | Year 0   |
| 3006200000 | 2. Blood-grouping reagents  |           | Year 0   |
| 300630     | 3. Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient   |           |          |
| 3006301000 | Opacifying preparations for x-ray examination   |           | Year 0   |
| 3006302000 | Diagnostic reagents (designed to be administered to the patient)  |           | Year 0   |
| 300640     | 4. Dental cements and other dental fillings;bone reconstruction cements   |           |          |
| 3006401000 | Dental cements  |           | Year 0   |
| 3006402000 | Dental fillings   |           | Year 0   |
| 3006403000 | Bone reconstruction cements   |           | Year 0   |
| 3006500000 | 5. First-aid boxes and kits   |           | Year 0   |
| 3006600000 | 6. Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides  |           | Year 0   |
| 3006700000 | 7. Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments                         |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 300680     | 8. Waste pharmaceuticals  |           |          |
| 30068010   | A. Of heading 30.01.  |           |          |
| 3006801010 | (1) Skin and bone grafts  |           | Year 0   |
| 3006801090 | (2) Other   |           | Year 0   |
| 30068020   | B. Of heading 30.02.  |           |          |
| 3006802010 | (1) Preparations of blood fractions and put up in packings as medicaments   |           | Year 0   |
| 3006802020 | (2) Haemoglobin and globulins   |           | Year 0   |
| 300680203  | (3) Saxitoxin and ricin   |           |          |
| 3006802031 | Saxitoxin   |           | Year 0   |
| 3006802032 | Ricin   |           | Year 0   |
| 3006802090 | (4) Other   |           | Year 0   |
| 3006803000 | C. Of heading 30.03 or 30.04.   |           | Year 0   |
| 3006804000 | D. Of heading 30.05 or 30.06.   |           | Year 0   |
| 3006805000 | E. Of subheading 3824.90  |           | Year 0   |
| 31         | Fertilizers   |           |          |
| 310100     | Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products. |           |          |
| 31010010   | Animal fertilisers  |           |          |
| 3101001010 | Guano   |           | Year 0   |
| 3101001090 | Other   |           | Year 0   |
| 3101002000 | Vegetable fertilisers   |           | Year 0   |
| 3101003000 | Fertilisers produced by the mixing or chemical treatment of animal or vegetable products  |           | Year 0   |
| 3102       | Mineral or chemical fertilisers nitrogenous.  |           |          |
| 3102100000 | Urea,whether or not in aqueous solution   |           | Year 0   |
| 31022      | Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:   |           |          |
| 3102210000 | Ammonium sulphate   |           | Year 0   |
| 310229     | Other   |           |          |
| 3102291000 | Double salts of ammonium sulphate and ammonium nitrate  |           | Year 0   |
| 3102292000 | Mixtures of ammonium sulphate and ammonium nitrate  |           | Year 0   |
| 3102300000 | Ammonium nitrate, whether or not in aqueous solution  |           | Year 0   |
| 3102400000 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances   |           | Year 0   |
| 310250     | Sodium nitrate  |           |          |
| 3102501000 | Natural   |           | Year 0   |
| 3102509000 | Other   |           | Year 0   |
| 3102600000 | Double salts and mixtures of calcium nitrate and ammonium nitrate   |           | Year 0   |
| 3102700000 | Calcium cyanamide   |           | Year 0   |
| 3102800000 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution   |           | Year 0   |
| 310290     | Other, including mixtures not specified in the foregoing subheadings  |           |          |
| 3102901000 | Double salts of calcium nitrate and magnesium nitrate   |           | Year 0   |
| 3102909000 | Other   |           | Year 0   |
| 3103       | Mineral or chemical fertilisers, phosphatic.  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 3103100000 | Superphosphates   |           | Year 0   |
| 3103200000 | Basic slag  |           | Year 0   |
| 310390     | Other   |           |          |
| 3103901000 | Disintegrated (calcined) calcium phosphates   |           | Year 0   |
| 3103902000 | Calcium hydrogen orthophosphate containing not less than 0.2% by weight of fluorine   |           | Year 0   |
| 3103903000 | Other calcium phosphate   |           | Year 0   |
| 3103904000 | Mixtures of phosphatic fertilisers  |           | Year 0   |
| 3103909000 | Other   |           | Year 0   |
| 3104       | Mineral or chemical fertilisers,potassic.   |           |          |
| 3104100000 | 1. Carnallite,sylvite and other crude natural potassium salts   |           | Year 0   |
| 3104200000 | 2. Potassium chloride   |           | Year 0   |
| 310430     | 3. Potassium sulphate   |           |          |
| 3104301000 | A. Not more than 52% by weight of K₂ O  |           | Year 0   |
| 3104309000 | B. Other  |           | Year 0   |
| 310490     | 4. Other  |           |          |
| 31049010   | A. Magnesium potassium sulphate   |           |          |
| 3104901010 | (1) Not more than 30% by weight of K <sub>2</sub> O   |           | Year 0   |
| 3104901090 | (2) Other   |           | Year 0   |
| 3104909000 | B. Other  |           | Year 0   |
| 3105       | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg. |           |          |
| 3105100000 | Goods of the this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg   | 6.5       | Year 5   |
| 3105200000 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen,phosphorus and potassium   | 6.5       | Year 5   |
| 3105300000 | Diammonium hydrogenorthophosphate (diammonium phosphate)  | 6.5       | Year 5   |
| 3105400000 | Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)   | 6.5       | Year 5   |
| 31055      | Other mineral or chemical fertilisers containing the two  |           |          |
| 3105510000 | fertilising elements nitrogen and phosphorus:  Containing nitrates and phosphates   | 6.5       | Year 5   |
| 3105590000 | Other   | 6.5       | Year 5   |
| 3105600000 | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium  | 6.5       | Year 5   |
| 310590     | Other   |           |          |
| 3105901000 | Fertilisers containing nitrogen and potassium   | 6.5       | Year 5   |
| 32         | Tanning or dyeing extracts; tannins and their derivatives; dyes,pigments and other colouring matter; paints and varnishes; putty and other mastics; inks  |           |          |
| 3201       | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.  |           |          |
| 3201100000 | Quebracho extract   |           | Year 0   |
| 3201200000 | Wattle extract  |           | Year 0   |
| 320190     | Other   |           |          |
| 32019010   | Tanning extracts of vegetable origin  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 3201901010 | Extracts from mangrove  |           | Year 0   |
| 3201901020 | Extracts from myrobolans  |           | Year 0   |
| 3201901030 | Extracts from sumach  |           | Year 0   |
| 3201901040 | Extracts from gambier   |           | Year 0   |
| 3201901090 | Other   |           | Year 0   |
| 3201902000 | Tannins(tannic acids) and their salts   |           | Year 0   |
| 3201903000 | Ethers or esters of tannins   |           | Year 0   |
| 3201904000 | Other derivatives of tannins  |           | Year 0   |
| 3202       | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pretanning.  |           |          |
| 320210     | Synthetic organic tanning substances  |           |          |
| 3202101000 | Aromatic syntans  |           | Year 0   |
| 3202102000 | Alkylsulphonylchlorides   |           | Year 0   |
| 3202103000 | Resinic tanning products  |           | Year 0   |
| 3202109000 | Other   |           | Year 0   |
| 320290     | Other   |           |          |
| 3202901000 | Inorganic tanning products  |           | Year 0   |
| 3202902000 | Artificial bates  |           | Year 0   |
| 3202909000 | Other   |           | Year 0   |
| 320300     | 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.   |           |          |
| 3203001    | Colouring matter of vegetable origin  |           |          |
| 3203001100 | Natural indigo  |           | Year 0   |
| 32030019   | Other   |           |          |
| 3203001910 | Logwood   |           | Year 0   |
| 3203001920 | Sandal wood   |           | Year 0   |
| 3203001930 | Chlorophyll   |           | Year 0   |
| 3203001990 | Other   |           | Year 0   |
| 32030020   | Colouring matter of animal origin   |           |          |
| 3203002010 | Cochineal   |           | Year 0   |
| 3203002020 | Kermes  |           | Year 0   |
| 3203002030 | Sepia   |           | Year 0   |
| 3203002090 | Other   |           | Year 0   |
| 3203003000 | Preparations based on colouring matter of vegetable or an imal origin   |           | Year 0   |
| 3204       | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; syntetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. |           |          |
| 32041      | Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:   |           |          |
| 3204110000 | Disperse dyes and preparations based thereon  | 8         | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 320412     | Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon   |           |          |
| 3204121000 | Acid dyes and preparations based thereon   | 8         | Year 5   |
| 3204122000 | Mordant dyes and preparations based thereon  |           | Year 0   |
| 3204130000 | Basic dyes and preparations based thereon  | 8         | Year 5   |
| 3204140000 | Direct dyes and preparations based thereon   |           | Year 0   |
| 3204150000 | Vat dyes (including those usable in that state as pigments) and preparations based thereon   | 8         | Year 5   |
| 3204160000 | Reactive dyes and preparations based thereon   | 8         | Year 5   |
| 3204170000 | Pigments and preparations based thereon  |           | Year 0   |
| 320419     | Other,including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19  |           |          |
| 3204191000 | Solvent dyes and preparations based thereon  | 8         | Year 5   |
| 3204192000 | Rapid dyes and preparations based thereon  | 8         | Year 5   |
| 3204193000 | Sulphide dyes and sulphide vat dyes and preparations based thereon   | 8         | Year 5   |
| 3204199000 | Other  | 80        | Year 5   |
| 3204200000 | Synthetic organic products of a kind used as fluorescent brightening agents  |           | Year 0   |
| 320490     | Other  |           |          |
| 3204901000 | Synthetic organic products of the kind used as luminophores  |           | Year 0   |
| 3204909000 | Other  | 6.5       | Year 5   |
| 320500     | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.   |           |          |
| 3205001000 | Pigment plastic colour bases   | 6.5       | Year 10  |
| 3205009000 | Other  | 6.5       | Year 10  |
| 3206       | 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. |           |          |
| 32061      | 1. Pigments and preparations based on titanium dioxide:  |           |          |
| 3206110000 | Containing 80% or more by weight of titanium dioxide calculated on the dry matter  | 6.5       | Year 10  |
| 3206190000 | Other  | 6.5       | Year 10  |
| 3206200000 | Pigments and preparations based on chromium compounds  |           | Year 0   |
| 3206300000 | 3. Pigments and preparations based on cadmium compounds  |           | Year 0   |
| 32064      | 4. Other colouring matter and other preparations:  |           |          |
| 320641     | Ultramarine and preparations based thereon   |           |          |
| 3206411000 | Ultramarine  |           | Year 0   |
| 3206419000 | Other  |           | Year 0   |
| 320642     | Lithopone and other pigments and prepartions based on zinc sulphide  |           |          |
| 3206421000 | Lithopones   |           | Year 0   |
| 3206429000 | Other  |           | Year 0   |
| 320643     | Pigments and preparations based on hexacyanoferrates(ferrocyanides and ferricyanides)  |           |          |
| 3206431000 | Prussian blue  |           | Year 0   |
| 3206439000 | Other  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 320649     | Other  |           |          |
| 3206491000 | Zinc grey  | 6.5       | Year 5   |
| 3206492000 | Mineral black  | 6.5       | Year 5   |
| 3206493000 | Coloured earths  | 6.5       | Year 5   |
| 3206494000 | Soluble vandyke brown  | 6.5       | Year 5   |
| 3206495000 | Pigments based on cobalt compounds   | 6.5       | Year 5   |
| 3206499000 | Other  | 6.5       | Year 5   |
| 3206500000 | 5. Inorganic products of a kind used as luminophores   | 6.5       | Year 5   |
| 3207       | 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. |           |          |
| 3207100000 | Prepared pigments, prepared opacifiers, prepared colours and similar preparations  |           | Year 0   |
| 320720     | Vitrifiable enamels and glazes, engobes (slips) and similar preparations   |           |          |
| 3207201000 | Vitrifiable enamels and glazes   |           | Year 0   |
| 3207202000 | Engobes (slips)  |           | Year 0   |
| 3207209000 | Other  |           | Year 0   |
| 320730     | Liquid lustres and similar preparations  |           |          |
| 3207301000 | Of gold  |           | Year 0   |
| 3207302000 | Of platinum  |           | Year 0   |
| 3207303000 | Of palladium   |           | Year 0   |
| 3207304000 | Of silver  |           | Year 0   |
| 3207309000 | Other  |           | Year 0   |
| 3208       | 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.  |           |          |
| 320810     | Based on polyesters  |           |          |
| 32081010   | Paints(including enamels)  |           |          |
| 3208101010 | Enamels  | 6.5       | Year 10  |
| 3208101090 | Other  | 8         | Year 10  |
| 320820     | Based on acrylic or vinyl polymers   |           |          |
| 32082010   | Based on acrylic polymers  |           |          |
| 320820101  | Paints(including enamels)  |           |          |
| 3208201011 | Enamels  | 6.5       | Year 5   |
| 32082020   | Based on vinyl polymers  |           |          |
| 320820201  | Paints(including enamels)  |           |          |
| 3208202011 | Enamels  | 6.5       | Year 5   |
| 3208202019 | Other  | 8         | Year 5   |
| 320890     | Other  |           |          |
| 32089010   | Based on cellulose derivatives   |           |          |
| 320890101  | Paints(including enamels)  |           |          |
| 3208901011 | Enamels  | 6.5       | Year 10  |
| 3208901020 | Varnishes (including lacquers)   | 6.5       | Year 10  |
| 3208901030 | Solutions as defined in note 4 to this Chapter   | 6.5       | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 32089090   | Other  |           |          |
| 3208909030 | Solutions as defined in note 4 to this Chapter excluding paints(including enamels) and varnishes (including lacquers)  | 6.5       | Year 10  |
| 3209       | Paints and varnishes(including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.   |           |          |
| 320910     | Based on acrylic or vinyl polymers   |           |          |
| 32091010   | Based on acrylic polymers  |           |          |
| 320910101  | Paints (including enamels)   |           |          |
| 3209101011 | Enamels  | 6.5       | Year 10  |
| 320990     | Other  |           |          |
| 32099010   | Based on other synthetic polymers  |           |          |
| 320990101  | Paints (including enamels)   |           |          |
| 3209901011 | Enamels  | 6.5       | Year 5   |
| 32099090   | Other  |           |          |
| 320990901  | Paints(including enamels)  |           |          |
| 3209909011 | Enamels  | 6.5       | Year 5   |
| 321000     | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.   |           |          |
| 32100010   | Paints(including enamels)  |           |          |
| 321000101  | Drying oils  |           |          |
| 3210001011 | Enamels  | 6.5       | Year 10  |
| 3210001019 | Other  | 8         | Year 10  |
| 321000109  | Other  |           |          |
| 3210001091 | Enamels  | 6.5       | Year 10  |
| 32100020   | Varnishes(including lacquers)  |           |          |
| 3210002020 | Varnishes and lacquers based on lac,natural gum or resins  | 6.5       | Year 10  |
| 3211000000 | Prepared driers.   | 6.5       | Year 10  |
| 3212       | 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. |           |          |
| 3212100000 | Stamping foils   | 6.5       | Year 5   |
| 321290     | Other  |           |          |
| 3212901000 | Dyes and other colouring matter put up in forms or packings for retail sale  |           | Year 0   |
| 3212909000 | Other  |           | Year 0   |
| 3213       | 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.   |           |          |
| 321310     | Colours in sets  |           |          |
| 3213101000 | Oil colours  |           | Year 0   |
| 3213102000 | Water colours  |           | Year 0   |
| 3213109000 | Other  |           | Year 0   |
| 321390     | Other  |           |          |
| 3213901000 | Oil colours  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 3213902000 | Water colours   |           | Year 0   |
| 3213909000 | Other   |           | Year 0   |
| 3214       | 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.  |           |          |
| 321410     | Glaziers' putty,grafting putty,resin cements,caulking compound and other mastics;painters' fillings   |           |          |
| 32141010   | Mastics   |           |          |
| 3214101060 | Based on rubber   | 6.5       | Year 5   |
| 3214101080 | Resin mastics and cements   | 6.5       | Year 5   |
| 3214101090 | Other   | 8         | Year 5   |
| 3214102000 | Painters' fillings  | 6.5       | Year 5   |
| 3215       | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.  |           |          |
| 32151      | Printing ink:   |           |          |
| 3215110000 | Black   | 6.5       | Year 10  |
| 321590     | Other   |           |          |
| 3215901000 | Writing ink   | 6.5       | Year 10  |
| 3215902000 | Drawing ink   | 6.5       | Year 10  |
| 3215903000 | Copying ink   | 6.5       | Year 10  |
| 32159040   | Inks for ball point pens  |           |          |
| 3215904010 | Of oil  | 6.5       | Year 10  |
| 3215904020 | Of water  | 6.5       | Year 10  |
| 3215904030 | Of oil and water  | 6.5       | Year 10  |
| 3215905000 | Metalic ink   | 6.5       | Year 10  |
| 32159060   | Mark ink  |           |          |
| 3215906010 | Of oil  | 6.5       | Year 10  |
| 3215906020 | Of water  | 6.5       | Year 10  |
| 3215906030 | Of oil and water  | 6.5       | Year 10  |
| 3215909000 | Other   | 6.5       | Year 5   |
| 33         | Essential oils and resinoids; perfumery, cosmetic or toilet preparations  |           |          |
| 3301       | Essential oils(terpeneless or not),including concretes and absolutes;resinoids;extracted oleoresin; concentrates of essential oils in fats,in fixed oils,in waxes or the like,obtained by enfleurage or maceration;terpenic by-products of the deterpenation of essential oils;aqueous distillates and aqueous solutions of essential oils. |           |          |
| 33011      | 1. Essential oils of citrus fruit:  |           |          |
| 3301110000 | Of bergamot   | 5         | Year 5   |
| 3301120000 | Of orange   | 5         | Year 5   |
| 3301130000 | Of lemon  | 5         | Year 5   |
| 3301140000 | Of lime   | 5         | Year 5   |
| 3301190000 | Other   | 5         | Year 5   |
| 33012      | 2. Essential oils other than those of citrus fruit:   |           |          |
| 3301210000 | Of geranium   | 5         | Year 5   |
| 3301220000 | Of jasmin   | 5         | Year 5   |
| 3301230000 | Of lavender or of lavandin  | 5         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3301240000 | Of peppermint (mentha piperita)  | 5         | Year 5   |
| 3301250000 | Of other mints   | 5         | Year 5   |
| 3301260000 | Of vetiver   | 5         | Year 5   |
| 330129     | Other  |           |          |
| 3301291000 | Vanilla oil  | 5         | Year 5   |
| 3301292000 | Citronella oil   | 5         | Year 5   |
| 3301293000 | Cinnamon bark oil  | 5         | Year 5   |
| 3301294000 | Cinnamon leaf oil  | 5         | Year 5   |
| 3301299000 | Other  | 5         | Year 5   |
| 3301300000 | 3. Resinoids   | 8         | Year 5   |
| 330190     | 4. Other   |           |          |
| 3301901000 | A. Terpenic by-products of the deterpenation of essential oils   | 8         | Year 5   |
| 3301902000 | B. Concentrates of essential oils  | 8         | Year 5   |
| 3301903000 | C. Aqueous distillates and aqueous solutions of essential oils   | 8         | Year 5   |
| 3301904    | D. Oleoresin extracts  |           |          |
| 3301904100 | (1) Of opium   | 8         | Year 5   |
| 3301904200 | (2)Of liguorice  | 8         | Year 5   |
| 3301904300 | (3)Of hops   | 30        | Year 10  |
| 3301904400 | (4)Of pyrethrum or of the roots of plants containing rotenone  | 8         | Year 5   |
| 33019045   | (5)Of ginseng  |           |          |
| 3301904510 | Of white ginseng   | 20        | Year 10  |
| 3301904530 | Other excluding those of red ginseng   | 20        | Year 10  |
| 3301904600 | (6)Of cashew nut shell liquid  | 8         | Year 5   |
| 3301904700 | (7)Of natural lacquer  | 8         | Year 5   |
| 3301904800 | (8)Other   | 8         | Year 5   |
| 330300     | Perfumes and toilet waters.  |           |          |
| 3303001000 | Perfums and scents   | 8         | Year 10  |
| 3303002000 | Toilet waters  | 8         | Year 10  |
| 3304       | Beauty or make-up preparations and preparations for the care of the skin(other than medicaments),including sunscreen or sun tan preparations; manicure or pedicure preparations. |           |          |
| 330410     | Lip make-up preparations   |           |          |
| 3304101000 | Lipsticks  | 8         | Year 5   |
| 3304109000 | Other  |           | Year 0   |
| 330420     | Eye make-up preparations   |           |          |
| 3304201000 | Eye shadows  | 8         | Year 5   |
| 3304209000 | Other  | 8         | Year 5   |
| 330430     | Manicure or pedicure preparations  |           |          |
| 3304301000 | Nail enamels   |           | Year 0   |
| 3304309000 | Other  |           | Year 0   |
| 33049      | Other:   |           |          |
| 330491     | Powders, whether or not compressed   |           |          |
| 3304911000 | Face powders   | 8         | Year 5   |
| 3304912000 | Baby powders (including talcum powder)   | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 3304919000 | Other   | 8         | Year 5   |
| 330499     | Other   |           |          |
| 3304993000 | Baby cosmetics  | 8         | Year 10  |
| 3304999000 | Other excluding skin care cosmetics and make-up cosmetics   | 8         | Year 10  |
| 3305       | Preparation for use on the hair.  |           |          |
| 3305200000 | Preparations for permanent waving or straightening  |           | Year 0   |
| 3305300000 | Hair lacquers   |           | Year 0   |
| 3306       | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth(dental floss), in individual retail packages.  |           |          |
| 3306100000 | Dentifrices   | 8         | Year 5   |
| 330620     | Yarn used to clean between the teeth(dental floss)  |           |          |
| 33062010   | Of nylon or other polyamides  |           |          |
| 3306201010 | High tenacity yarn and single,untwisted or with a twist of not exceeding 50 turns per metre   |           | Year 0   |
| 3306201020 | Of measuring per single yarn more than 50 tex   |           | Year 0   |
| 3306209000 | Other   |           | Year 0   |
| 330690     | Other   |           |          |
| 3306901000 | Preparation for oral hygiene  | 8         | Year 5   |
| 3306902000 | Preparations for dental hygiene   | 8         | Year 5   |
| 3307       | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. |           |          |
| 330710     | Pre-shave, shaving or after-shave preparations  |           |          |
| 3307101000 | After-shaving lotions   | 8         | Year 5   |
| 3307109000 | Other   | 8         | Year 5   |
| 3307200000 | Personal deodorants and antiperspirants   | 8         | Year 5   |
| 330730     | Perfumed bath salts and other bath preparations   |           |          |
| 3307301000 | Perfumed bath salts   | 8         | Year 5   |
| 3307302000 | Other bath preparations   | 8         | Year 5   |
| 33074      | Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:  |           |          |
| 3307410000 | "agarbatti" and other odoriferous preparations which operate by burning   | 8         | Year 5   |
| 3307490000 | Other   | 8         | Year 5   |
| 330790     | Other   |           |          |
| 3307901000 | Depilatories  |           | Year 0   |
| 3307902000 | Scented sachets   |           | Year 0   |
| 3307903000 | Contact lens solutions or artificial eye solutions  |           | Year 0   |
| 3307909000 | Other   | 6.5       | Year 5   |
| 34         | Soap,organic surface-active agents,washing preparations,lubricating preparations,artificial waxes,prepared waxes,polishing or scouring preparations,candles and similar articles,modelling pastes, "dental waxes" and dental preparations with a basis of plaster                     |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3401       | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent. |           |          |
| 34011      | 1. Soap and organic surface-active products and preparations,in the form of bars,cakes,moulded pieces or shapes,and paper,wadding,felt and nonwovens,impregnated,coated or covered with soap or detergent:   |           |          |
| 340111     | A. For toilet use(including medicated products)  |           |          |
| 3401111000 | (1) Medicated soaps  |           | Year 0   |
| 3401119000 | (2) Other  |           | Year 0   |
| 340119     | B. Other   |           |          |
| 34011910   | Soap and organic surface-active products and preparations, in the form of bars,cake,moulded pieces or shapes   |           |          |
| 3401191010 | Laundry soaps  |           | Year 0   |
| 3401191090 | Other  |           | Year 0   |
| 3401192000 | Paper,wadding,felt and nonwovens,impregnated,coated or covered with soap or detergent  |           | Year 0   |
| 3401200000 | 2. Soap in other forms   | 6.5       | Year 5   |
| 3401300000 | 3. Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap  |           | Year 0   |
| 3402       | Organic surface-active agents(other than soap); surface-active preparations, washing preparations(including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.  |           |          |
| 34021      | Organic surface-active agents, whether or not put up for retail sale:  |           |          |
| 3402110000 | Anionic  |           | Year 0   |
| 3402120000 | Cationic   | 8         | Year 5   |
| 3402130000 | Non-ionic  | 8         | Year 5   |
| 3402190000 | Other  | 8         | Year 5   |
| 340220     | Preparations put up for retail sale  |           |          |
| 3402201000 | Washing preparations   | 6.5       | Year 5   |
| 3402202000 | Cleaning preparations  | 6.5       | Year 5   |
| 3402209000 | Other  | 6.5       | Year 5   |
| 340290     | Other  |           |          |
| 3402901000 | Surface-active preparations  | 6.5       | Year 5   |
| 3402902000 | Washing preparations   | 6.5       | Year 5   |
| 3402903000 | Cleaning preparations  | 6.5       | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 3403       | Lubricating preparations(including cutting-oil preparations,bolt or nut release preparations,anti-rust or anti-corrosion preparations and mould release preparations,based on lubricants) and preparations of a kind used for the oil or grease treatment of textile  |           |          |
|            | materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.  |           |          |
| 34031      | Containing petroleum oils or oils obtained from bituminous minerals;  |           |          |
| 340311     | Preparations for the treatment of textile materials, leather, furskins or other materials   |           |          |
| 3403111000 | Preparations for the treatment of textile materials   | 6.5       | Year 5   |
| 3403112000 | Preparations for the treatment of leather or furskins   | 6.5       | Year 5   |
| 3403119000 | Other   | 6.5       | Year 5   |
| 340319     | Other   |           |          |
| 3403191000 | Cutting oil preparations  | 6.5       | Year 10  |
| 3403192000 | Bolt or nut release preparations  | 6.5       | Year 10  |
| 3403193000 | Anti-rust or anti-corrosion preparations  | 6.5       | Year 10  |
| 3403194000 | Mold release preparations   | 6.5       | Year 10  |
| 3403195000 | Lubricating preparations used in wire-drawing   | 6.5       | Year 10  |
| 3403199000 | Other   | 6.5       | Year 10  |
| 34039      | Other:  |           |          |
| 340391     | Preparations for the treatment of textile materials, leather, furskins or other materials   |           |          |
| 3403911000 | Preparations for the treatment or textile materials   | 6.5       | Year 5   |
| 3403912000 | Preparations for the treatment of leather or furskins   | 6.5       | Year 5   |
| 3403919000 | Other   | 6.5       | Year 5   |
| 340399     | Other   |           |          |
| 3403991000 | Cutting oil preparations  | 6.5       | Year 5   |
| 3403992000 | Lubricating preparations used in wire-drawing   |           | Year 0   |
| 3403999000 | Other   | 6.5       | Year 5   |
| 3404       | Artificial waxes and prepared waxes.  |           |          |
| 3404100000 | Of chemically modified lignite  |           | Year 0   |
| 3404200000 | Of poly(oxyethylene) (polyethylene glycol)  |           | Year 0   |
| 340490     | Other   |           |          |
| 34049010   | Artificial waxes  |           |          |
| 3404901010 | Of chloroparaffines   |           | Year 0   |
| 3404901020 | Of opals  |           | Year 0   |
| 3404901030 | Of polyalkylenes  |           | Year 0   |
| 3404901090 | Other   |           | Year 0   |
| 3404902000 | Prepared waxes  |           | Year 0   |
| 3405       | Polishes and creams,for footwear,furniture,floors,coachwork,glass or metal,scouring pastes and powders and similar preparations(whether or not in the form of paper,wadding,felt,nonwovens,cellular plastics or cellular rubber,impregnated,coated or covered with such preparations),excluding waxes of heading 34.04. |           |          |
| 3405100000 | Polishes, creams and similar preparations for footwear or leather   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3405200000 | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork  |           | Year 0   |
| 3405300000 | Polishes and similar preparations for coachwork, other than metal polishes   |           | Year 0   |
| 3405400000 | Scouring pastes and powders and other scouring preparations  | 6.5       | Year 5   |
| 340590     | Other  |           |          |
| 34059010   | Polishes and creams for metal  |           |          |
| 3405901010 | Based on chalk   |           | Year 0   |
| 3405901020 | Based on kieselguhr  |           | Year 0   |
| 3405901030 | Based on diamond powder or dust  |           | Year 0   |
| 3405901090 | Other  |           | Year 0   |
| 3405909000 | Other  |           | Year 0   |
| 3406000000 | Candles,tapers and the like.   |           | Year 0   |
| 340700     | Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate). |           |          |
| 3407001000 | Modelling pastes   | 6.5       | Year 5   |
| 3407002000 | Preparations known as "dental wax" or as "dental impression compounds"   | 6.5       | Year 5   |
| 3407003000 | Other preparations for use in dentistry, with a basis of plaster   | 6.5       | Year 5   |
| 35         | Albuminoidal substances; modified starches; glues; enzymes   |           |          |
| 3501       | Casein, caseinates and other casein derivatives; casein glues.   |           |          |
| 3501100000 | Casein   | 20        | Year 10  |
| 350190     | Other  |           |          |
| 3501901000 | Caseinates and other casein derivatives  | 20        | Year 10  |
| 3501902000 | Casein glues   | 20        | Year 10  |
| 3502       | Albumins(including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.  |           |          |
| 3502200000 | Milk albumin, including concentrates of two or more whey proteins  | 8         | Year 10  |
| 350290     | Other  |           |          |
| 3502901000 | Albuminates and other albumin derivatives  | 8         | Year 10  |
| 3502909000 | Other  | 8         | Year 10  |
| 350300     | Gelatin[including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured] and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.  |           |          |
| 35030010   | Gelatin and gelatin derivatives  |           |          |
| 3503001010 | Gelatin  | 8         | Year 5   |
| 3503001020 | Gelatin derivatives  | 8         | Year 5   |
| 3503002000 | 2. Isinglass   | 8         | Year 5   |
| 3503003000 | 3. Other glues of animal origin  | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 350400     | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.   |           |          |
| 35040010   | Peptones and their derivatives  |           |          |
| 3504001010 | Peptones  | 8         | Year 5   |
| 3504001020 | Derivatives of peptones   | 8         | Year 5   |
| 35040020   | Other protein substances and their derivatives  |           |          |
| 3504002010 | Keratins  | 8         | Year 5   |
| 3504002020 | Nucleoproteids  | 8         | Year 5   |
| 3504002030 | Protein isolates  | 8         | Year 5   |
| 3504002090 | Other   | 8         | Year 5   |
| 3504003000 | Hide powder   | 8         | Year 5   |
| 3505       | Dextrins and other modified starches(for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.   |           |          |
| 350510     | Dextrins and other modified starches  |           |          |
| 3505101000 | Dextrins  | 8         | Year 5   |
| 3505102000 | Soluble starch (amylogen)   | 8         | Year 5   |
| 3506       | Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg. |           |          |
| 350610     | Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.  |           |          |
| 3506101000 | Based on rubber   | 6.5       | Year 5   |
| 3506102000 | Based on plastic(including artificial resins)   | 6.5       | Year 5   |
| 3506109000 | Other   | 6.5       | Year 5   |
| 35069      | Other:  |           |          |
| 3506910000 | Adhesives based on polymers of headings 39.01 to 39.13 or on rubber   | 6.5       | Year 5   |
| 350699     | Other   |           |          |
| 3506991000 | Vienna glues  | 6.5       | Year 5   |
| 3506992000 | Glues obtained by chemically treating natural gums  | 6.5       | Year 5   |
| 3506993000 | Glues based on silicates  | 6.5       | Year 5   |
| 3506999000 | Other   | 6.5       | Year 5   |
| 3507       | Enzymes; prepared enzymes not elsewhere specified or included.  |           |          |
| 3507100000 | Rennet and concentrates thereof   |           | Year 0   |
| 350790     | Other   |           |          |
| 35079010   | Pancreatic enzymes  |           |          |
| 3507901010 | Trypsin   | 6.5       | Year 5   |
| 3507901020 | Chymotrypsin  | 6.5       | Year 5   |
| 3507901030 | Alpha-amylase   | 6.5       | Year 5   |
| 3507901040 | Lipase  | 6.5       | Year 5   |
| 3507901090 | Other   | 6.5       | Year 5   |
| 3507902000 | Pepsin  | 6.5       | Year 5   |
| 3507903000 | Malt enzymes  | 6.5       | Year 5   |
| 35079040   | Papain, bromelain and ficin   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 3507904010 | Papain  | 6.5       | Year 5   |
| 3507904020 | Bromelain   | 6.5       | Year 5   |
| 3507904030 | Ficin   |           | Year 0   |
| 35079060   | Amylases and proteases obtained from micro-organism   |           |          |
| 3507906010 | Amylase   | 6.5       | Year 5   |
| 3507906020 | Protease  | 6.5       | Year 5   |
| 3507907000 | Pectic enzymes  |           | Year 0   |
| 3507908000 | Cytochrome c  |           | Year 0   |
| 3507909000 | Other   | 6.5       | Year 5   |
| 36         | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations  |           |          |
| 360100     | Propellent powders.   |           |          |
| 3601001000 | Black powders   |           | Year 0   |
| 3601002000 | Smokeless powders   |           | Year 0   |
| 3602000000 | Prepared explosives,other than propellent powders.  |           | Year 0   |
| 360300     | Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.   |           |          |
| 3603001000 | Safety fuses  |           | Year 0   |
| 3603002000 | Detonating fuses  |           | Year 0   |
| 3603003000 | Percussion or detonating caps   |           | Year 0   |
| 3603004000 | Igniters  |           | Year 0   |
| 3603005000 | Electric detonators   |           | Year 0   |
| 3604       | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.   |           |          |
| 3604100000 | Fireworks   |           | Year 0   |
| 360490     | Other   |           |          |
| 3604901000 | Signalling flares   |           | Year 0   |
| 3604909000 | Other   |           | Year 0   |
| 360500     | Matches, other than pyrotechnic articles of heading 36.04.  |           |          |
| 3605001000 | Yellow phosphorus match   |           | Year 0   |
| 3605009000 | Other   |           | Year 0   |
| 3606       | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.                          |           |          |
| 3606100000 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm² |           | Year 0   |
| 360690     | Other   |           |          |
| 36069010   | Solid fuels   |           |          |
| 3606901010 | Meta fuel   |           | Year 0   |
| 3606901020 | Hexamine  |           | Year 0   |
| 3606901030 | Solidified alcohols   |           | Year 0   |
| 3606901090 | Other   |           | Year 0   |
| 36069020   | Ferro-cerium  |           |          |
| 3606902010 | Lighter flints  |           | Year 0   |
| 3606902090 | Other   |           | Year 0   |
| 36069090   | Other   |           |          |
| 3606909010 | Lighter flints  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3606909090 | Other  |           | Year 0   |
| 37         | Photographic or cinematographic goods  |           |          |
| 3701       | Photographic plates and film in the  |           |          |
|            | flat,sensitised,unexposed,of any material other than paper,paperboard or textiles; instant print film in the   |           |          |
|            | flat,sensitised,unexposed,whether or not in packs.   |           |          |
| 3701100000 | 1. For X-ray   | 6.5       | Year 5   |
| 3701200000 | 2. Instant print film  | 8         | Year 5   |
| 370130     | 3. Other plates and film, with any side exceeding 255mm  |           |          |
| 3701301000 | A. For marking semiconductor   |           | Year 0   |
| 3701309    | B. Other   |           |          |
| 3701309100 | For graphic art  |           | Year 0   |
| 3701309200 | For printed circuit board  |           | Year 0   |
| 37013099   | Other  |           |          |
| 3701309910 | For astonomy   |           | Year 0   |
| 3701309920 | For aerial photography   |           | Year 0   |
| 3701309990 | Other  |           | Year 0   |
| 37019      | 4. Other:  |           |          |
| 370191     | A. For colour photography(polychrome)  |           |          |
| 3701911000 | (1) For making semiconductor   |           | Year 0   |
| 3701919    | (2) Other  |           |          |
| 3701919100 | For graphic art  |           | Year 0   |
| 3701919200 | For printed circuit board  |           | Year 0   |
| 37019199   | Other  |           |          |
| 3701919910 | For astonomy   |           | Year 0   |
| 3701919920 | For aerial photography   |           | Year 0   |
| 3701919990 | Other  |           | Year 0   |
| 370199     | B. Other   |           |          |
| 3701991000 | (1) For making semiconductor   |           | Year 0   |
| 3701999    | (2) Other  |           |          |
| 3701999100 | For graphic art  |           | Year 0   |
| 3701999200 | For printed circtit board  |           | Year 0   |
| 37019999   | Other  |           |          |
| 3701999910 | For astonomy   |           | Year 0   |
| 3701999920 | For aerial photography   |           | Year 0   |
| 3701999990 | Other  |           | Year 0   |
| 3702       | Photographic film in rolls sensitised,unexposed,of any material other than paper,paperboard or textiles; instant print film in rolls,sensitised,unexposed. |           |          |
| 3702100000 | For X-ray  |           | Year 0   |
| 3702200000 | Instant print film   |           | Year 0   |
| 37023      | Other film, without perforations, of a width not exceeding 105 mm:   |           |          |
| 370231     | For colour photography(polychrome)   |           |          |
| 3702311    | Cinematographic film   |           |          |
| 37023111   | Not exceeding 30mm in width  |           |          |
| 3702311110 | Negatives  |           | Year 0   |
| 3702311120 | Positives  |           | Year 0   |

| HS Code    | Description                                    | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 37023112   | More than 30mm but not exceeding 40mm in width |           |          |
| 3702311210 | Negatives                                      |           | Year 0   |
| 3702311220 | Positives                                      |           | Year 0   |
| 37023119   | Other  |           |          |
| 3702311910 | Negatives                                      |           | Year 0   |
| 3702311920 | Positives                                      |           | Year 0   |
| 3702312000 | For graphic art                                |           | Year 0   |
| 3702313000 | For printed circuit board                      |           | Year 0   |
| 37023190   | Other  |           |          |
| 3702319010 | For photo-electric sound recording             |           | Year 0   |
| 3702319020 | For aerial photography                         |           | Year 0   |
| 3702319090 | Other  |           | Year 0   |
| 370232     | Other,with silver halide emulsion              |           |          |
| 3702321    | Cinematographie film                           |           |          |
| 37023211   | Not exceeding 30mm in width                    |           |          |
| 3702321110 | Negatives                                      |           | Year 0   |
| 3702321120 | Positives                                      |           | Year 0   |
| 37023212   | More than 30mm but not exceeding 40mm in width |           |          |
| 3702321210 | Negatives                                      |           | Year 0   |
| 3702321220 | Positives                                      |           | Year 0   |
| 37023219   | Other  |           |          |
| 3702321910 | Negatives                                      |           | Year 0   |
| 3702321920 | Positives                                      |           | Year 0   |
| 3702322000 | For graphic art                                |           | Year 0   |
| 3702323000 | For printed circuit board                      |           | Year 0   |
| 37023290   | Other  |           |          |
| 3702329010 | For photo-electric sound recording             |           | Year 0   |
| 3702329020 | For aerial photography                         |           | Year 0   |
| 3702329090 | Other  |           | Year 0   |
| 370239     | Other  |           |          |
| 3702391    | Cinematographic film                           |           |          |
| 37023911   | Not exceeding 30mm in width                    |           |          |
| 3702391110 | Negatives                                      |           | Year 0   |
| 3702391120 | Positives                                      |           | Year 0   |
| 37023912   | More than 30mm but not exceeding 40mm in width |           |          |
| 3702391210 | Negatives                                      |           | Year 0   |
| 3702391220 | Positives                                      |           | Year 0   |
| 37023919   | Other  |           |          |
| 3702391910 | Negatives                                      |           | Year 0   |
| 3702391920 | Positives                                      |           | Year 0   |
| 3702392000 | For graphic art                                |           | Year 0   |
| 3702393000 | For printed circuit board                      |           | Year 0   |
| 37023990   | Other  |           |          |
| 3702399010 | For photo-electric sound recording             |           | Year 0   |
| 3702399020 | For aerial photography                         |           | Year 0   |
| 3702399090 | Other  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 37024      | Other film, without perforations, of a width exceeding 105mm:                                 |           |          |
| 370241     | Of a width exceeding 610mm and of a length exceeding 200m, for colour photography(polychrome) |           |          |
| 37024110   | Cinematographic film  |           |          |
| 3702411010 | Negatives   |           | Year 0   |
| 3702411020 | Positives   |           | Year 0   |
| 3702412000 | For graphic art   |           | Year 0   |
| 3702413000 | For printed circuit board   |           | Year 0   |
| 37024190   | Other   |           |          |
| 3702419010 | For photo-electric sound recording  |           | Year 0   |
| 3702419020 | For aerial photography  |           | Year 0   |
| 3702419090 | Other   |           | Year 0   |
| 370242     | Of a width exceeding 610mm and of a lenght exceeding 200m, other than for colour photography  |           |          |
| 37024210   | Cinematographic film  |           |          |
| 3702421010 | Negatives   |           | Year 0   |
| 3702421020 | Positives   |           | Year 0   |
| 3702422000 | For graphic art   |           | Year 0   |
| 3702423000 | For printed circuit board   |           | Year 0   |
| 37024290   | Other   |           |          |
| 3702429010 | For photo-electric sound recording  |           | Year 0   |
| 3702429020 | For aerial photography  |           | Year 0   |
| 3702429090 | Other   |           | Year 0   |
| 370243     | Of a width exceeding 610mm and of a length not exceeding 200m                                 |           |          |
| 37024310   | Cinematographic film  |           |          |
| 3702431010 | Negatives   |           | Year 0   |
| 3702431020 | Positives   |           | Year 0   |
| 3702432000 | For graphic art   |           | Year 0   |
| 3702433000 | For printed circuit board   |           | Year 0   |
| 37024390   | Other   |           |          |
| 3702439010 | For photo-electric sound recording  |           | Year 0   |
| 3702439020 | For aerial photography  |           | Year 0   |
| 3702439090 | Other   |           | Year 0   |
| 370244     | Of a width exceeding 105mm but not exceeding 610mm  |           |          |
| 37024410   | Cinematographic film  |           |          |
| 3702441010 | Negatives   |           | Year 0   |
| 3702441020 | Positives   |           | Year 0   |
| 3702442000 | For graphic art   |           | Year 0   |
| 3702443000 | For printed circuit board   |           | Year 0   |
| 37024490   | Other   |           |          |
| 3702449010 | For photo-electric sound recording  |           | Year 0   |
| 3702449020 | For aerial photography  |           | Year 0   |
| 3702449090 | Other   |           | Year 0   |
| 37025      | Other film,for colour photography(polychrome):  |           |          |
| 370251     | Of a width not exceeding 16mm and of a length not exceeding 14m                               |           |          |

| HS Code              | Description   | BASE RATE | CATEGORY |
|----------------------|---|-----------|----------|
| 37025110             | Cinematographic film  |           |          |
| 3702511010           | Negatives   |           | Year 0   |
| 3702511020           | Positives   |           | Year 0   |
| 3702512000           | For graphic art   |           | Year 0   |
| 3702513000           | For printed circuit board   |           | Year 0   |
| 37025190             | Other   |           |          |
| 3702519010           | For photo-electric sound recording  |           | Year 0   |
| 3702519020           | For aerial photography  |           | Year 0   |
| 3702519090           | Other   |           | Year 0   |
| 370252               | Of a width not exceeding 16mm and of a length exceeding   |           |          |
| 37025210             | 14m Cinematographic film  |           |          |
| 3702521010           | Negatives   |           | Year 0   |
| 3702521010           | Positives   |           | Year 0   |
| 3702521020           | For graphic art   |           | Year 0   |
| 3702523000           | For printed circuit board   |           | Year 0   |
| 37025290             | Other   |           | Teal U   |
| 3702529010           | For photo-electric sound recording  |           | Year 0   |
| 3702529010           | For aerial photography  |           | Year 0   |
|                      |   |           | Year 0   |
| 3702529090           | Other  Of a width exceeding 16mm but not exceeding 35mm and of a                                |           |          |
| 3702530000<br>370254 | length not exceeding 30m, for slides  Of a width exceeding 16mm but not exceeding 35mm and of a |           | Year 0   |
| 370234               | lenght not exceeding 30m, other than for sliders  |           |          |
| 37025410             | Cinematographic film  |           |          |
| 3702541010           | Negatives   |           | Year 0   |
| 3702541020           | Positives   |           | Year 0   |
| 3702542000           | For graphic art   |           | Year 0   |
| 3702543000           | For printed circuit board   |           | Year 0   |
| 37025490             | Other   |           |          |
| 3702549010           | For photo-electric sound recording  |           | Year 0   |
| 3702549020           | For aerial photography  |           | Year 0   |
| 3702549090           | Other   |           | Year 0   |
| 370255               | Of a width exceeding 16mm but not exceeding 35mm and of a lengh exceeding 30m                   |           |          |
| 37025510             | Cinematographic film  |           |          |
| 3702551010           | Negatives   |           | Year 0   |
| 3702551020           | Positives   |           | Year 0   |
| 3702552000           | For graphic art   |           | Year 0   |
| 3702553000           | For printed circuit board   |           | Year 0   |
| 37025590             | Other   |           |          |
| 3702559010           | For photo-electric sound recording  |           | Year 0   |
| 3702559020           | For aerial photography  |           | Year 0   |
| 3702559090           | Other   |           | Year 0   |
| 370256               | Of a width exceeding 35mm   |           |          |
| 37025610             | Cinematographic film  |           |          |
| 3702561010           | Negatives   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3702561020 | Positives  |           | Year 0   |
| 3702562000 | For graphic art  |           | Year 0   |
| 3702563000 | For printed circuit board  |           | Year 0   |
| 37025690   | Other  |           |          |
| 3702569010 | For photo-electric sound recording   |           | Year 0   |
| 3702569020 | For aerial photography   |           | Year 0   |
| 3702569090 | Other  |           | Year 0   |
| 37029      | Other:   |           |          |
| 370291     | Of a width not exceeding 16mm  |           |          |
| 37029110   | Cinematographic film   |           |          |
| 3702911010 | Negatives  |           | Year 0   |
| 3702911020 | Positives  |           | Year 0   |
| 3702912000 | For graphic art  |           | Year 0   |
| 3702913000 | For printed circuit board  |           | Year 0   |
| 37029190   | Other  |           |          |
| 3702919010 | For photo-electric sound recording   |           | Year 0   |
| 3702919020 | For aerial photography   |           | Year 0   |
| 3702919090 | Other  |           | Year 0   |
| 370293     | Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m |           |          |
| 37029310   | Cinematographic film   |           |          |
| 3702931010 | Negatives  |           | Year 0   |
| 3702931020 | Positives  |           | Year 0   |
| 3702932000 | For graphic art  |           | Year 0   |
| 3702933000 | For printed circuit board  |           | Year 0   |
| 37029390   | Other  |           |          |
| 3702939010 | For photo-electric sound recording   |           | Year 0   |
| 3702939020 | For aerial photography   |           | Year 0   |
| 3702939090 | Other  |           | Year 0   |
| 370294     | Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m     |           |          |
| 37029410   | Cinematographic film   |           |          |
| 3702941010 | Negatives  |           | Year 0   |
| 3702941020 | Positives  |           | Year 0   |
| 3702942000 | For graphic art  |           | Year 0   |
| 3702943000 | For printed circuit board  |           | Year 0   |
| 37029490   | Other  |           |          |
| 3702949010 | For photo-electric sound recording   |           | Year 0   |
| 3702949020 | For aerial photography   |           | Year 0   |
| 3702949090 | Other  |           | Year 0   |
| 370295     | Of a width exceeding 35mm  |           |          |
| 37029510   | Cinematographic film   |           |          |
| 3702951010 | Negatives  |           | Year 0   |
| 3702951020 | Positives  |           | Year 0   |
| 3702952000 | For graphic art  |           | Year 0   |
| 3702953000 | For printed circuit board  |           | Year 0   |
| 37029590   | Other  | <u> </u>  |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3702959010 | For photo-electric sound recording   |           | Year 0   |
| 3702959020 | For aerial photography   |           | Year 0   |
| 3702959090 | Other  |           | Year 0   |
| 3703       | Photographic paper,paperboard and textiles,sensitised,unexposed.   |           |          |
| 370310     | In rolls of a width exceeding 610mm  |           |          |
| 37031010   | For colour photography   |           |          |
| 3703101010 | For x-ray  |           | Year 0   |
| 3703101020 | For electro-cardiograph  |           | Year 0   |
| 3703101030 | For photo-copying  |           | Year 0   |
| 3703101040 | For recording  |           | Year 0   |
| 3703101090 | Other  |           | Year 0   |
| 37031090   | Other  |           |          |
| 3703109010 | For x-ray  |           | Year 0   |
| 3703109020 | For electro-cardiograph  |           | Year 0   |
| 3703109030 | For photo-copying  |           | Year 0   |
| 3703109040 | For recording  |           | Year 0   |
| 3703109090 | Other  |           | Year 0   |
| 370320     | Other, for colour photography(polychrome)  |           |          |
| 3703201000 | For x-ray  | 8         | Year 5   |
| 3703202000 | For electro-cardiograph  | 8         | Year 5   |
| 3703203000 | For photo-copying  | 8         | Year 5   |
| 3703204000 | For recording  | 8         | Year 5   |
| 3703209000 | Other  | 8         | Year 5   |
| 370390     | Other  |           |          |
| 3703901000 | For x-ray  |           | Year 0   |
| 3703902000 | For electro-cardiograph  |           | Year 0   |
| 3703903000 | For photo-copying  |           | Year 0   |
| 3703904000 | For recording  |           | Year 0   |
| 3703909000 | Other  |           | Year 0   |
| 370400     | Photographic plates, film, paper, paperboard and textiles, exposed but not developed.  |           |          |
| 3704001    | 1. Photographic plates and film  |           |          |
| 37040011   | A. For cinematography  |           |          |
| 3704001110 | For news   |           | Year 0   |
| 3704001120 | Cinematographic film exposed overseas in the working of a motion picture by a republic of korea producer (only republic of korea actors appearing in film) |           | Year 0   |
| 3704001190 | Other  |           | Year 0   |
| 3704001200 | B. For offset reproduction, producing postcard, illastrated postcard, cards and calenders  |           | Year 0   |
| 3704001300 | C. For making semiconductor  |           | Year 0   |
| 3704001900 | D. Other   |           | Year 0   |
| 3704002000 | 2. Photographic paper,paperboard and textiles  |           | Year 0   |
| 3705       | Photographic plates and film, exposed and developed, other than cinematographic film.  |           |          |
| 370510     | 1. For offset reproduction   |           |          |

| HS Code    | Description   | BASE RATE                     | CATEGORY |
|------------|---|-------------------------------|----------|
| 3705101000 | A. For producing postcard, illastrated postcard, cards and calenders  |                               | Year 0   |
| 3705109000 | B. Other  |                               | Year 0   |
| 3705200000 | 2. Microfilms   |                               | Year 0   |
| 370590     | 3. Other  |                               |          |
| 3705901000 | A. For making semiconductor   |                               | Year 0   |
| 37059020   | B. X-ray pictured, books and document copied  |                               |          |
| 3705902010 | (1) X-ray pictured  |                               | Year 0   |
| 3705902020 | (2) Books copied  |                               | Year 0   |
| 3705902030 | (3) Document copied   |                               | Year 0   |
| 37059090   | C. Other(excluding x-ray pictured,books and document copied)  |                               |          |
| 3705909010 | (1) For academic research   |                               | Year 0   |
| 3705909020 | (2) For astronomy   |                               | Year 0   |
| 3705909030 | (3) For aerial photography  |                               | Year 0   |
| 3705909090 | (4) Other   |                               | Year 0   |
| 3706       | Cinematographic film, exposed and developed, whether or<br>not incorporating sound track or consisting only of sound<br>track.  |                               |          |
| 370610     | 1. Of a width of 35mm or more   |                               |          |
| 3706101000 | A. Consisting only of sound track   | 6.5% or<br>195won/me<br>ter   | Year 10  |
| 3706102000 | B. For news   | 6.5% or<br>4won/meter         | Year 10  |
| 37061030   | C. Joint-produced cinematography  |                               |          |
| 3706103010 | (1) Rush  | 6.5% or<br>26won/met<br>er    | Year 10  |
| 3706103020 | (2) Other negative joint-produced cinematography  | 6.5% or<br>468won/me<br>ter   | Year 10  |
| 3706103030 | (3) Other positive joint-produced cinematography  | 6.5% or<br>78won/met<br>er    | Year 10  |
| 3706104000 | D. Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of republic of Korea in the film) and cinematograph film made by a Korean producer in Korea |                               | Year 10  |
| 37061050   | E. 35mm or more and not more than 40mm in width   |                               |          |
| 3706105010 | (1) Negatives   | 6.5% or<br>1,092won/<br>meter | Year 10  |
| 3706105020 | (2) Positives   | 6.5% or<br>182won/me<br>ter   | Year 10  |
| 37061060   | F. More than 40 <sup>mm</sup> in width  | 231                           |          |
| 3706106010 | (1) Negatives   | 6.5% or<br>1,560won/<br>meter | Year 10  |

| HS Code    | Description  | BASE RATE                   | CATEGORY |
|------------|--|-----------------------------|----------|
| 3706106020 | (2) Positives  | 6.5% or<br>260won/me<br>ter | Year 10  |
| 370690     | 2. Other   |                             |          |
| 3706901000 | A. Consisting only of sound track  |                             | Year 0   |
| 3706902000 | B. For news  |                             | Year 0   |
| 37069030   | C. Joint-produced cinematography   |                             |          |
| 3706903010 | (1) Rush   |                             | Year 0   |
| 3706903020 | (2) Other negative joint- produced cinematography  |                             | Year 0   |
| 3706903030 | (3) Other positive joint-produced cinematography   |                             | Year 0   |
| 3706904000 | D. Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of republic of Korea in the film) and cinmatograph film made by a Korean producer in Korea |                             | Year 0   |
| 37069050   | E. Not more than 20mm in width   |                             |          |
| 3706905010 | (1) Negatives  |                             | Year 0   |
| 3706905020 | (2) Positives  |                             | Year 0   |
| 37069060   | F. More than 20mm and less than 35mm in width  |                             |          |
| 3706906010 | (1) Negatives  |                             | Year 0   |
| 3706906020 | (2) Positives  |                             | Year 0   |
| 3707       | Chemical preparations for photographic uses(other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.                         |                             |          |
| 3707100000 | 1. Sensitising emulsions   |                             | Year 0   |
| 370790     | 2. Other   |                             |          |
| 37079010   | A. Photo-resist  |                             |          |
| 3707901090 | (2) Other excluding those for making semiconductor   | 6.5                         | Year 5   |
| 3707902    | B. Developers  |                             |          |
| 3707902100 | For colour photography   | 6.5                         | Year 10  |
| 37079029   | Other  |                             |          |
| 3707902910 | For x-ray  | 6.5                         | Year 10  |
| 3707902920 | For graphic art  | 6.5                         | Year 10  |
| 3707902990 | Other  | 6.5                         | Year 10  |
| 3707903    | C. Fixers  |                             |          |
| 3707903100 | For colour photography   | 6.5                         | Year 10  |
| 37079039   | Other  |                             |          |
| 3707903910 | For x-ray  | 6.5                         | Year 10  |
| 3707903920 | For graphic art  | 6.5                         | Year 10  |
| 3707903990 | Other  | 6.5                         | Year 10  |
| 3707909    | D. Other   |                             |          |
| 3707909100 | Intensifiers and reducers  | 6.5                         | Year 10  |
| 3707909200 | Toners   | 6.5                         | Year 10  |
| 3707909300 | Clearing agents  | 6.5                         | Year 10  |
| 3707909400 | Flash light materials  | 6.5                         | Year 10  |
| 3707909900 | Other  | 6.5                         | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 38         | Miscellaneous chemical products  |           |          |
| 3801       | 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.  |           |          |
| 3801100000 | Artificial graphite  |           | Year 0   |
| 3801200000 | Colloidal or semi-colloidal graphite   |           | Year 0   |
| 3801300000 | Carbonaceous pastes for electrodes and similar pastes for furnace linings  |           | Year 0   |
| 3801900000 | Other  |           | Year 0   |
| 3802       | Activated carbon; activated natural mineral products; animal black, including spent animal black.  |           |          |
| 3802100000 | Activated carbon   |           | Year 0   |
| 380290     | Other  |           |          |
| 38029010   | Activated natural mineral products   |           |          |
| 3802901010 | Activated diatomite  |           | Year 0   |
| 3802901020 | Activated clays and activated earths   |           | Year 0   |
| 3802901090 | Other  |           | Year 0   |
| 3802902000 | Animal black(including spent animal black)   |           | Year 0   |
| 3803000000 | Tall oil,whether or not refined.   |           | Year 0   |
| 380400     | 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.  |           |          |
| 3804001000 | Liquid   |           | Year 0   |
| 3804009000 | Other  |           | Year 0   |
| 3805       | 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 para-cymene; pine oil containing alpha-terpineol as the main constituent. |           |          |
| 380510     | Gum,wood or sulphate turpentine oils   |           |          |
| 3805101000 | Gum spirits of turpentine.   |           | Year 0   |
| 3805102000 | Wood turpentine  |           | Year 0   |
| 3805103000 | Sulphate turpentine  |           | Year 0   |
| 3805200000 | Pine oil   |           | Year 0   |
| 3805900000 | Other  |           | Year 0   |
| 3806       | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.   |           |          |
| 380610     | Rosin and resin acids  |           |          |
| 3806101000 | Rosin  |           | Year 0   |
| 3806102000 | Resin acids  |           | Year 0   |
| 380620     | Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts.   |           |          |
| 3806201000 | Salts of rosin   |           | Year 0   |
| 3806202000 | Salts of resin acids   |           | Year 0   |
| 3806209000 | Other  |           | Year 0   |
| 3806300000 | Ester gums   |           | Year 0   |
| 380690     | Other  |           |          |
| 3806902000 | Run gum  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 3806903000 | Rosin spirt and rogin oil   |           | Year 0   |
| 3806909000 | Other   |           | Year 0   |
| 380700     | 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.   |           |          |
| 3807001000 | Wood tar,wood tar oils and wood creosote  |           | Year 0   |
| 3807002000 | Wood naphtha  |           | Year 0   |
| 3807003000 | Vegetable pitch   |           | Year 0   |
| 38070090   | Other   |           |          |
| 3807009010 | Pyroligneous liquid   |           | Year 0   |
| 3807009090 | Other   |           | Year 0   |
| 3808       | Insecticides,rodenticides,fungicides,herbicides,antisprouting 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).          |           |          |
| 3808100000 | Insecticides  |           | Year 0   |
| 3808200000 | Fungicides  |           | Year 0   |
| 380830     | Herbicides,anti-sprouting products and plant-growth regulators  |           |          |
| 3808301000 | Herbicides  |           | Year 0   |
| 3808302000 | Anti-sprouting products   |           | Year 0   |
| 3808303000 | Plant-growth regulators   |           | Year 0   |
| 3808400000 | Disinfectants   |           | Year 0   |
| 380890     | Other   |           |          |
| 3808901000 | Rodenticides  |           | Year 0   |
| 3808909000 | Other   |           | Year 0   |
| 3809       | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs 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.                                |           |          |
| 3809100000 | With a basis of amylaceous substances   | 8         | Year 10  |
| 38099      | Other:  |           |          |
| 3809910000 | Of a kind used in the textile or like industries  |           | Year 0   |
| 3809920000 | Of a kind used in the paper or like industries  |           | Year 0   |
| 3809930000 | Of a kind used in the leather or like industries  | 6.5       | Year 5   |
| 3810       | 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. |           |          |
| 381010     | Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials  |           |          |
| 3810101000 | Pickling preparations for metal surfaces  |           | Year 0   |
| 3810109000 | Other   |           | Year 0   |
| 381090     | Other   |           |          |
| 3810901000 | Fluxes and other auxiliary preparations for soldering, brazing or welding   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3810909000 | Other  |           | Year 0   |
| 3811       | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. |           |          |
| 38111      | 1. Anti-knock preparations:  |           |          |
| 3811110000 | Based on lead compounds  |           | Year 0   |
| 3811190000 | Other  |           | Year 0   |
| 38112      | 2. Additives for lubricating oils:   |           |          |
| 3811210000 | Containing petroleum oils or oils obtained from bituminous minerals  |           | Year 0   |
| 3811290000 | Other  |           | Year 0   |
| 3811900000 | 3. Other   | 6.5       | Year 10  |
| 3812       | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; antioxidising preparations and other compound stabilisers for rubber or plastic.  |           |          |
| 381210     | Prepared rubber accelerators   |           |          |
| 3812101000 | Based on diphenylguanidine   |           | Year 0   |
| 3812102000 | Based on dithiocarbamates  |           | Year 0   |
| 3812103000 | Based on thiuram sulphides   |           | Year 0   |
| 3812104000 | Based on hexamethylene tetramine   |           | Year 0   |
| 3812105000 | Based on mercaptobenzothiazole   |           | Year 0   |
| 3812106000 | Based on dibenzothiazyle disulphide  |           | Year 0   |
| 3812109000 | Other  |           | Year 0   |
| 3812200000 | Compound plasticisers for rubber or plastics   |           | Year 0   |
| 381230     | Anti-oxidising preparation and other compound stabilisers for rubber or plastics   |           |          |
| 3812301000 | Anti- oxidising preparations   |           | Year 0   |
| 3812302000 | Other compound stabilisers   |           | Year 0   |
| 381300     | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.  |           |          |
| 3813001000 | Preparations for fire-extinguishers  |           | Year 0   |
| 3813002000 | Charges for fire-extinguishers   |           | Year 0   |
| 3813003000 | Charged fire-extinguishing grenades  |           | Year 0   |
| 381400     | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.  |           |          |
| 38140010   | 1. Organic composite solvents and thinners   |           |          |
| 3814001010 | Mixtures of acetones, methyl acetate and methanol  |           | Year 0   |
| 3814001020 | Mixtures of ethyl acetate, butyl alcohol and toluene   |           | Year 0   |
| 3814001090 | Other  |           | Year 0   |
| 3814002    | 2. Prepared paint or varnish removers  |           |          |
| 38140021   | A. Photoresist stripper  |           |          |
| 3814002110 | (1) For making semi-conductor  |           | Year 0   |
| 3814002190 | (2) Other  |           | Year 0   |
| 3814002900 | B. Other   |           | Year 0   |
| 3815       | Reaction initiators,reaction accelerators and catalytic preparations,not elsewhere specified or included.  |           |          |
| 38151      | 1. Supported catalysts:  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3815110000 | A. With nickel or nickel compounds as the active substance   | 6.5       | Year 5   |
| 381512     | B. With precious metal or precious metal compounds as the active substance   |           |          |
| 3815121000 | (1) With platinium metal or platinium compounds  |           | Year 0   |
| 3815122000 | (2) Of palladium or palladium compounds  |           | Year 0   |
| 3815129000 | (3) Other  |           | Year 0   |
| 381519     | C. Other   |           |          |
| 3815191000 | (1) With iron or iron compounds as the active substance  |           | Year 0   |
| 3815192000 | (2) Of titanium or titanium compounds  |           | Year 0   |
| 3815199000 | (3) Other  |           | Year 0   |
| 381590     | 2. Other   |           |          |
| 3815901000 | A. Reaction initiators   |           | Year 0   |
| 3815909000 | B. Other   |           | Year 0   |
| 381600     | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.   |           |          |
| 3816001000 | Refractory cements   | 6.5       | Year 5   |
| 3816002000 | Refractory mortars   | 6.5       | Year 5   |
| 3816003000 | Refractory concretes   | 6.5       | Year 5   |
| 3816009000 | Other  | 6.5       | Year 5   |
| 3817000000 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.   |           | Year 0   |
| 381800     | Chemical elements doped for use in electronics, in the from of discs, wafers or similar forms; chemical compounds doped for use in electronics.  |           |          |
| 3818001000 | 1. Chemical elements doped for use in electronics  |           | Year 0   |
| 3818002000 | 2. Chemical compunds doped for use in electronics  |           | Year 0   |
| 381900     | 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.    |           |          |
| 3819001000 | Hydraulic brake fluids   |           | Year 0   |
| 3819002000 | Other prepared liquids for hydraulic transmission  |           | Year 0   |
| 382000     | Anti-freezing preparations and prepared de-icing fluids.   |           |          |
| 3820001000 | Anti-freezing preparations   |           | Year 0   |
| 3820002000 | Prepared de-icing fluids   |           | Year 0   |
| 3821000000 | Prepared culture media for development of micro-<br>organisms.   |           | Year 0   |
| 382200     | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials. |           |          |
| 38220010   | 1. Diagnostic reagents   |           |          |
| 382200101  | Prepared, on a backing   |           |          |
| 3822001011 | Of other plates, sheets, film, foil and strip of plastics  |           | Year 0   |
| 3822001012 | Other articles of plastics   |           | Year 0   |
| 3822001013 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 Chapter 48  |           | Year 0   |
| 3822001014 | Litumuth testing paper and other similar testing paper   |           | Year 0   |
| 3822001019 | Other  |           | Year 0   |
| 3822001020 | Prepared, not on a backing   |           | Year 0   |

| HS Code    | Description   | BASE RATE                   | CATEGORY |
|------------|---|-----------------------------|----------|
| 382200109  | Other   |                             |          |
| 3822001091 | Of other plates, sheets, film, foil and strip of plastics   | 6.5                         | Year 5   |
| 3822001092 | Other articles of plastics  | 8                           | Year 5   |
| 3822001093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 Chapter 48                             |                             | Year 0   |
| 3822001099 | Other   | 8                           | Year 5   |
| 38220020   | 2. Laboratory reagents  |                             |          |
| 382200201  | Prepared, on a backing  |                             |          |
| 3822002011 | Of other plates, sheets, film, foil and strip of plastics   |                             | Year 0   |
| 3822002012 | Other articles of plastics  |                             | Year 0   |
| 3822002013 | Paper,paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 Chapter 48                              |                             | Year 0   |
| 3822002014 | Litumuth testing paper and other similar testing paper  |                             | Year 0   |
| 3822002019 | Other   |                             | Year 0   |
| 3822002020 | Prepared, not on a backing  |                             | Year 0   |
| 382200209  | Other   |                             |          |
| 3822002091 | Of other plates, sheets, film, foil and strip of plastics   | 6.5                         | Year 5   |
| 3822002092 | Other articles of plastics  | 8                           | Year 5   |
| 3822002093 | Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 Chapter 48                             |                             | Year 0   |
| 3822002099 | Other   | 8                           | Year 5   |
| 38220030   | 3. Certified reference materials(Of Note 2 (A) to this Chapter, materials applicable of Chapters 4, 13, 15, 17, 22, 25 to 27, 30 to 41, 68 to 81) |                             |          |
| 3822003011 | A. Of 0% rate in the annexed Tariff Schedules to the Customs Act(hereinafter reffered to as "Tariff Schedules" in this Chapter)                   |                             | Year 0   |
| 3822003012 | B. Of 1% rate in the Tariff Schedules   | 1                           | Year 5   |
| 3822003013 | C. Of 2% rate in the Tariff Schedules   | 2                           | Year 5   |
| 3822003014 | D. Of 3% rate in the Tariff Schedules   | 3                           | Year 5   |
| 3822003015 | E. Of 5% rate in the Tariff Schedules   | 5                           | Year 5   |
| 3822003016 | F. Of 7% rate in the Tariff Schedules   | 7                           | Year 5   |
| 3822003017 | G. Of 8% rate in the Tariff Schedules   | 8                           | Year 5   |
| 3822003018 | H. Of 10% rate in the Tariff Schedules  | 10                          | Year 5   |
| 3822003019 | I. Of 20% rate in the Tariff Schedules  | 20                          | Year 5   |
| 3822003020 | J. Of 30% rate in the Tariff Schedules  | 30                          | Year 5   |
| 3822003021 | K. Of 40% rate in the Tariff Schedules  | 40                          | Year 5   |
| 3822003022 | L. Of 50% rate in the Tariff Schedules  | 50                          | Year 5   |
| 3822003023 | M. Of 5(0)% rate in the Tariff Schedules  |                             | Year 0   |
| 3822003024 | N. Of 5(1)% rate in the Tariff Schedules  | 1                           | Year 5   |
| 3822003025 | O. Of 8(5)% rate in the Tariff Schedules  | 5                           | Year 5   |
| 3822003026 | P. Of HSK 3706.10.1000, 3706.10.5020 or 3706.90.6020  | 6.5% or<br>182won/me<br>ter | Year 5   |
| 3822003027 | Q. Of HSK 3706.10.2000 or 3706.90.2000  | 6.5% or<br>4won/meter       | Year 5   |
| 3822003028 | R. Of HSK 3706.10.3010, 3706.10.4000, 3706.90.3010 or 3706.90.4000  | 6.5% or<br>26won/met<br>er  | Year 5   |

| HS Code    | Description  | BASE RATE                     | CATEGORY |
|------------|--|-------------------------------|----------|
| 3822003029 | S. Of HSK 3706.10.3020 or 3706.90.3020   | 6.5% or<br>468won/me<br>ter   | Year 5   |
| 3822003030 | T. Of HSK 3706.10.3030 or 3706.90.3030   | 6.5% or<br>78won/met<br>er    | Year 5   |
| 3822003031 | U. Of HSK 3706.10.5010 or 3706.90.6010   | 6.5% or<br>1,092won/<br>meter | Year 5   |
| 3822003032 | V. Of HSK 3706.10.6010   | 6.5% or<br>1,560won/<br>meter | Year 5   |
| 3822003033 | W. Of HSK 3706.10.6020   | 6.5% or<br>260won/me<br>ter   | Year 5   |
| 3822003034 | X. Of HSK 3706.90.1000 or 3706.90.5020   | 6.5% or<br>8won/meter         | Year 5   |
| 3822003035 | Y. Of HSK 3706.90.5010   | 6.5% or<br>25won/met<br>er    | Year 5   |
| 3823       | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.   |                               |          |
| 38231      | 1. Industrial monocarboxylic fatty acids;acid oils from refining:  |                               |          |
| 3823110000 | Stearic acid   | 8                             | Year 5   |
| 3823120000 | Oleic acid   |                               | Year 0   |
| 3823130000 | Tall oil fatty acids   |                               | Year 0   |
| 382319     | Other  |                               |          |
| 3823191000 | Palmitic acids   | 8                             | Year 5   |
| 3823192000 | Acid oils from refining  | 8                             | Year 5   |
| 3823199000 | Other  | 8                             | Year 5   |
| 382370     | 2. Industrial fatty alcohols.  |                               |          |
| 3823701000 | Cetyl alcohol  |                               | Year 0   |
| 3823702000 | Stearyl alcohol  |                               | Year 0   |
| 3823703000 | Oleyl alcohol  |                               | Year 0   |
| 3823704000 | Lauryl alcohol   |                               | Year 0   |
| 3823709000 | Other  |                               | Year 0   |
| 3824       | 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. |                               |          |
| 3824100000 | 1. Prepared binders for foundry moulds or cores  |                               | Year 0   |
| 3824200000 | 2. Naphthenic acids,their water-insoluble salts and their esters   |                               | Year 0   |
| 3824300000 | 3. Non-agglomerated metal carbides mixed together or with metallic binders   |                               | Year 0   |
| 3824400000 | 4. Prepared additives for cements, mortars or concretes  | 6.5                           | Year 5   |
| 3824500000 | 5. Non-refractory mortars and concretes  |                               | Year 0   |
| 3824600000 | 6. Sorbitol other than that of subheading 2905.44  | 8                             | Year 5   |
| 38247      | 7. Mixutres containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:   |                               |          |
| 3824710000 | Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine   |                               | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3824790000 | Other  |           | Year 0   |
| 382490     | 8. Other   |           |          |
| 3824901000 | A. Roasted chromite  | 5         | Year 10  |
| 3824902    | B. Getters for vaccum tubes, preparations of carbon resistors or ceramic solid resistor, detergents based on trichlorotrifluoroethane and intermediate products of the antibiotics manufacturing process   |           |          |
| 3824902100 | Getters for vaccum tubes   | 6.5       | Year 10  |
| 3824902200 | Preparations of carbon resistors or ceramic solid resistors  | 6.5       | Year 10  |
| 3824902300 | Detergents based on trichlorotrifluoroethane   | 6.5       | Year 10  |
| 3824902400 | Intermediate products of the antibiotics manufacturing process   | 6.5       | Year 10  |
| 3824903    | C.Mixtures of substances capable of being used as chemical weapons or for the production of chemical weapons   |           |          |
| 3824903100 | Mistures consisting mainly of O-alkyl(≤C10, including cycloalkyl) alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonofluoridates  | 6.5       | Year 10  |
| 3824903200 | Mixtures consisting mainly of O-alkyl(≤C10, including cycloalkyl) N,N-dialkyl(methyl, ehtyl, n-propyl or isopropyl)phosphoramidocyanidates   | 6.5       | Year 10  |
| 3824903300 | Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl(≤ C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts therof | 6.5       | Year 10  |
| 3824903400 | Mixtures consisting mainly of alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonyldifluorides   | 6.5       | Year 10  |
| 3824903500 | Mixtures consisting mainly of[O-2-dialkyl(methyl, ethyl, n-propyl or isopropyl)aminoethyl]hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonites and their O-alkyl(≤C10, including cycloalkyl) esters:mixtures consisting mainly of alkylated or protoanted salts thereof            | 6.5       | Year 10  |
| 3824903600 | Mixtures consisting mainly of N, N-dialkyl(methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides  | 6.5       | Year 10  |
| 3824903700 | Mixtures consisting mainly of dialkyl(methyl, ethyl, n-propyl or isopropyl) N, N-dialkyl (methyl, ethyl, n-propyl or isopropyl)phosphoramidates  | 6.5       | Year 10  |
| 3824903800 | Mixtures consisting mainly of N, N-dialkyl (methyl, ethyl, n-propyl or isopropyl)2-chloroethylamines or their protonated salts   | 6.5       | Year 10  |
| 38249039   | Other  |           |          |
| 382490391  | Mixtures consisting mainly of N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl)-2-aminoethanols or their protonated salts;   |           |          |
| 3824903911 | Mixtures consisting mainly of N,N dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their proton-ated salts   | 6.5       | Year 10  |
| 3824903919 | Other  | 6.5       | Year 10  |
| 3824903920 | Mixtures consisting mainly of N, N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts   | 6.5       | Year 10  |
| 3824903930 | Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms  | 6.5       | Year 10  |
| 3824903990 | Other  | 6.5       | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3824904    | D. Mixed polyethylene glycol,ionexchangers,antiscaling compounds and additives to harden varnish or glue   |           |          |
| 3824904100 | Mixed polyethylene glycol  | 6.5       | Year 10  |
| 3824904200 | lon-exchangers   | 6.5       | Year 10  |
| 3824904300 | Anti-scaling compounds   | 6.5       | Year 10  |
| 3824904400 | Additives to harden varnish or glue  | 6.5       | Year 10  |
| 3824905    | E. Ink-removers, stencil correctors and correction fluids (put up in packing for retail sale)  |           |          |
| 3824905100 | Ink-removers   | 6.5       | Year 10  |
| 3824905200 | Stencil correctors   | 6.5       | Year 10  |
| 3824905300 | Correcting fluids  | 6.5       | Year 10  |
| 3824906    | F. Compounded extenders for paints, preparations for the manufacture of certain cermic aticles (artificial teeth.etc), soda-lime, hydrated silica gel, anti-rust preparations and preparations for the manufacture of ceramic condenser and ferrite core |           |          |
| 3824906100 | Compounded extenders for paints  | 6.5       | Year 10  |
| 3824906200 | Preparations for the manufacture of certain ceramic articles(artificial teeth,etc)   | 6.5       | Year 10  |
| 3824906300 | Soda-lime  | 6.5       | Year 10  |
| 3824906400 | Hydrated silica gel  | 6.5       | Year 10  |
| 3824906500 | Anti-rust preparations   | 6.5       | Year 10  |
| 3824906600 | Preparations for the manufacture of ceramic condenser and ferrite core   | 6.5       | Year 10  |
| 3824907    | G. Metal polating preparations, chlorinated paraffin, anti foaming agent, foaming agent, prepared calcium carbonated, liquid crystal preparations and ammoniacal gas liquors   |           |          |
| 3824907100 | Metal plating preparations   | 6.5       | Year 10  |
| 3824907200 | Chlorinated paraffin   | 6.5       | Year 10  |
| 3824907300 | Anti-foaming agent   | 6.5       | Year 10  |
| 3824907400 | Foaming agent  | 6.5       | Year 10  |
| 3824907500 | Prepared calcium carbonate   | 6.5       | Year 10  |
| 3824907700 | Ammoniacal gas liquors   | 6.5       | Year 10  |
| 38249080   | H. Prepared organic peroxides(other than products of heading 3815 and statistic code 3824.90.4400)   |           |          |
| 3824908010 | Based on methyl ethyl ketone peroxide  | 6.5       | Year 10  |
| 3824908090 | Other  | 6.5       | Year 10  |
| 38249090   | I.Other excluding liquid crystal preparations  |           |          |
| 3824909010 | Micro-element fertilisers (other than products of Chapter 31)  | 6.5       | Year 10  |
| 3824909020 | Polydiphenylmethane polydiisocyanate(Crude-MDI)  | 6.5       | Year 10  |
| 3824909030 | Chewing gum base   | 8         | Year 5   |
| 3824909050 | Poly chlorinated biphenyls   | 6.5       | Year 10  |
| 3824909090 | Other  | 6.5       | Year 10  |
| 3825       | 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.   | 0.0       |          |
| 3825100000 | Municipal waste  |           | Year 0   |
| 3825200000 | Sewage sludge  |           | Year 0   |
| 382530     | Clinical waste   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3825301000 | Of heading 30.05.  |           | Year 0   |
| 3825302000 | Of subheading 3824.90  |           | Year 0   |
| 3825303000 | Of subheading 4015.11  |           | Year 0   |
| 3825304000 | Of subheading 9018.3   |           | Year 0   |
| 38254      | Waste organic solvents:  |           |          |
| 3825410000 | Halogenated  |           | Year 0   |
| 3825490000 | Other  |           | Year 0   |
| 3825500000 | Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids  |           | Year 0   |
| 38256      | Other wastes from chemical or allied industries:   |           |          |
| 3825610000 | Mainly containing organic constituents   |           | Year 0   |
| 3825690000 | Other  |           | Year 0   |
| 3825900000 | Other  | 6.5       | Year 5   |
| 39         | Plastics and articles thereof  |           |          |
| 3902       | Polymers of propylene or of other olefins,in primary forms.  |           |          |
| 3902200000 | Polyisobutylene  |           | Year 0   |
| 3902900000 | Other  | 6.5       | Year 5   |
| 3904       | Polymers of vinyl chloride or of other halogenated olefins, in primary forms.  |           |          |
| 3904300000 | Vinyl chloride-vinyl acetate copolymers  | 6.5       | Year 5   |
| 3904400000 | Other vinyl chloride copolymers  |           | Year 0   |
| 3904500000 | Vinylidene chloride polymers   |           | Year 0   |
| 39046      | Fluoro-polymers:   |           |          |
| 3904610000 | Polytetrafluoroethylene  | 6.5       | Year 5   |
| 3904690000 | Other  |           | Year 0   |
| 3904900000 | Other  | 6.5       | Year 10  |
| 3905       | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.   |           |          |
| 39051      | 1. Poly(vinyl acetate):  |           |          |
| 3905120000 | In aqueous dispersion  |           | Year 0   |
| 3905190000 | Other  |           | Year 0   |
| 39052      | 2. Vinyl acetate copolymers:   |           |          |
| 3905210000 | In aqueous dispersion  |           | Year 0   |
| 3905290000 | Other  |           | Year 0   |
| 39059      | 4. Other:  |           |          |
| 3905910000 | Copolymers   |           | Year 0   |
| 3905990000 | Other  | 6.5       | Year 5   |
| 3906       | Acrylic polymers in primary forms.   |           |          |
| 390690     | Other  |           |          |
| 3906901000 | Poly acryl amide   | 8         | Year 10  |
| 3906909000 | Other  | 8         | Year 10  |
| 3907       | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. |           |          |
| 390720     | 2. Other polyethers  |           |          |
| 3907201000 | Polyoxyethylene(polyethylene glycol)   | 6.5       | Year 5   |
| 3907202000 | Polyoxypropylene(polypropylene glycol)   | 6.5       | Year 10  |
| 3907203000 | Poly phenylene oxide   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3907209000 | Other  | 6.5       | Year 5   |
| 3907500000 | 5. Alkyd resins  |           | Year 0   |
| 3907600000 | 6. Poly(ethylene terephthalate)  |           | Year 0   |
| 39079      | 7. Other polyesters:   |           |          |
| 3907910000 | Unsaturated  | 6.5       | Year 5   |
| 390799     | Other  |           |          |
| 3907999000 | Other excluding poly butylene terephthalate  |           | Year 0   |
| 3908       | Polyamides in primary forms.   |           |          |
| 3908900000 | Other  | 6.5       | Year 5   |
| 3909       | Amino-resins, phenolic resins and polyurethanes, in primary forms.   |           |          |
| 390910     | Urea resins; thiourea resins   |           |          |
| 3909101000 | Urea resins  |           | Year 0   |
| 3909102000 | Thiourea resins  |           | Year 0   |
| 3909200000 | Melamine resins  |           | Year 0   |
| 3909300000 | Other amino-resins   |           | Year 0   |
| 3909400000 | Phenolic resins  |           | Year 0   |
| 3909500000 | Polyurethanes  | 6.5       | Year 5   |
| 391000     | Silicones in primary forms.  |           |          |
| 3910001000 | 1. For making semi-conductor   | 6.5       | Year 5   |
| 39100090   | 2. Other   |           |          |
| 3910009010 | Silicon oil  | 6.5       | Year 5   |
| 3910009020 | Silicon rubber   | 6.5       | Year 5   |
| 3910009090 | Other  | 6.5       | Year 5   |
| 3911       | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms. |           |          |
| 391110     | Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes  |           |          |
| 3911101000 | Petroleum resins   | 8         | Year 5   |
| 3911102000 | Coumarone, indene or coumarone-indene resins   | 8         | Year 5   |
| 3911103000 | Polyterpenes   | 8         | Year 5   |
| 391190     | Other  |           |          |
| 3911901000 | Polysulphides  |           | Year 0   |
| 3911902000 | Polysulphones  |           | Year 0   |
| 3911903000 | Furan resin  |           | Year 0   |
| 3911909000 | Other  |           | Year 0   |
| 3912       | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.   |           |          |
| 39121      | 1. Cellulose acetates:   |           |          |
| 3912110000 | Non-plasticised  |           | Year 0   |
| 3912120000 | Plasticised  |           | Year 0   |
| 3912200000 | 2. Cellulose nitrates( including collodions)   |           | Year 0   |
| 39123      | 3. Cellulose ethers:   |           |          |
| 391231     | Carboxymethylcellulose and its salts   |           |          |
| 3912311000 | Sodium carboxymethyl cellulose   | 6.5       | Year 5   |
| 3912319000 | Other  | 6.5       | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 391239     | Other   |           |          |
| 3912391000 | Methyl cellulose  | 6.5       | Year 5   |
| 3912399000 | Other   | 6.5       | Year 5   |
| 391290     | 4. Other  |           |          |
| 3912901000 | Regenerated cellulose   |           | Year 0   |
| 3912909000 | Other   |           | Year 0   |
| 3913       | Natural polymers(for example, alginic acid) and modified natural polymers(for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. |           |          |
| 391310     | Alginic acid, its salts and esters  |           |          |
| 3913101000 | Sodium alginate   |           | Year 0   |
| 3913102000 | Propylene glycol alginate   |           | Year 0   |
| 3913109000 | Other   |           | Year 0   |
| 391390     | Other   |           |          |
| 3913901000 | Hardened proteins   |           | Year 0   |
| 39139020   | Chemical derivatives of natural rubber  |           |          |
| 3913902010 | Chlorinated rubber  |           | Year 0   |
| 3913902020 | Rubber hydrochloride  |           | Year 0   |
| 3913902030 | Oxidised rubber   |           | Year 0   |
| 3913902040 | Cyclised rubber   |           | Year 0   |
| 3913902090 | Other   |           | Year 0   |
| 39139090   | Other   |           |          |
| 3913909010 | Dextran   | 8         | Year 10  |
| 3913909090 | Other   | 6.5       | Year 10  |
| 391400     | lon-exchangers based on polymers of headings 39.01 to 39.13,in primary forms.   |           |          |
| 3914001000 | Cationic  |           | Year 0   |
| 3914009000 | Other   |           | Year 0   |
| 3915       | Waste, parings and scrap, of plastics.  |           |          |
| 3915100000 | Of polymers of ethylene   |           | Year 0   |
| 3915200000 | Of polymers of stylene  |           | Year 0   |
| 3915300000 | Of polymers of vinyl chloride   |           | Year 0   |
| 391590     | Of other plastics   |           |          |
| 3915901000 | Of polymers of propylene  |           | Year 0   |
| 3915902000 | Of acrylic polymers   |           | Year 0   |
| 3915903000 | Of polyacetals  |           | Year 0   |
| 3915904000 | Of polycarbonates   |           | Year 0   |
| 3915905000 | Of polyamides   |           | Year 0   |
| 3915909000 | Other   |           | Year 0   |
| 3916       | Monofilament of which any cross-sectional dimension exceeds 1mm,rods,sticks and profile shapes,whether or not surface worked but not otherwise worked,of plastics.  |           | · · ·    |
| 3916100000 | Of polymers of ethylene   |           | Year 0   |
| 3916200000 | Of polymers of vinyl chloride   |           | Year 0   |
| 391690     | Of other plastics   |           |          |
| 3916901000 | Of polymers of styrene  |           | Year 0   |
| 3916902000 | Of polymers of propylene  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 3916903000 | Of acrylic polymers   |           | Year 0   |
| 3916904000 | Of polyamides   |           | Year 0   |
| 3916909000 | Other   |           | Year 0   |
| 3917       | Tubes, pipes and hoses, and fittings therefor (for examples, joints, elbows flanges), of plastics.  |           |          |
| 391710     | Artificial guts(sausage casings) of hardened protein or of cellulosic materials   |           |          |
| 3917101000 | Of hardened protein   | 6.5       | Year 5   |
| 3917102000 | Of cellulosic materials   | 6.5       | Year 5   |
| 39172      | Tubes,pipes and hoses, rigid:   |           |          |
| 3917210000 | Of polymers of ethylene   |           | Year 0   |
| 3917220000 | Of polymers of propylene  |           | Year 0   |
| 3917230000 | Of polymers of vinyl chloride   |           | Year 0   |
| 391729     | Of other plastics   |           |          |
| 3917291000 | Of polymers of styrene  | 6.5       | Year 5   |
| 3917292000 | Of polyamides   | 6.5       | Year 10  |
| 3917299000 | Other   | 6.5       | Year 10  |
| 39173      | Other tubes, pipes and hoses:   |           |          |
| 391731     | Flexible tubes,pipes and hoses,having a minimum burst pressure of 27.6 MPa  |           |          |
| 3917311000 | Of polymers of ethylene   | 6.5       | Year 5   |
| 3917312000 | Of polymers of vinyl chloride   | 6.5       | Year 5   |
| 3917319000 | Other   | 6.5       | Year 5   |
| 391732     | Other, not reinforced or otherwise combined with other materials, without fittings  |           |          |
| 3917321000 | Of polymers of ethylene   |           | Year 0   |
| 3917322000 | Of polymers of vinyl chloride   |           | Year 0   |
| 3917329000 | Other   |           | Year 0   |
| 391733     | Other, not reinforced or other-wise combined with other materials, with fittings  |           |          |
| 3917331000 | Of polymers of ethylene   | 8         | Year 5   |
| 3917332000 | Of polymers of vinyl chloride   | 8         | Year 5   |
| 3917339000 | Other   | 8         | Year 5   |
| 391739     | Other   |           |          |
| 3917391000 | Of polymers of ethylene   | 6.5       | Year 5   |
| 3917392000 | Of polymers of vinyl chloride   | 6.5       | Year 5   |
| 3917399000 | Other   | 6.5       | Year 10  |
| 3917400000 | Fittings  | 8         | Year 10  |
| 3918       | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. |           |          |
| 391810     | Of polymers of vinyl chloride   |           |          |
| 3918101000 | Of polyvinyl chloride   | 6.5       | Year 5   |
| 3918102000 | Of copolymers of vinyl chloride and vinyl acetate   | 6.5       | Year 5   |
| 3918109000 | Other   | 6.5       | Year 5   |
| 3918900000 | Of other plastics   |           | Year 0   |
| 3919       | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.  |           |          |
| 3919100000 | In rolls of a width not exceeding 20cm  | 6.5       | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 3920       | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. |           |          |
| 3920100000 | Of polymers of ethylene  |           | Year 0   |
| 3920200000 | Of polymers of propylene   |           | Year 0   |
| 3920300000 | Of polymers of styrene   |           | Year 0   |
| 39204      | Of polymers of vinyl chloride:   |           |          |
| 3920430000 | Containing by weight not less than 6% of plasticisers  |           | Year 0   |
| 3920490000 | Other  |           | Year 0   |
| 39205      | Of acrylic polymers:   |           |          |
| 3920510000 | Of poly(methyl methacrylate)   |           | Year 0   |
| 3920590000 | Other  |           | Year 0   |
| 39206      | Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:   |           |          |
| 3920610000 | Of polycarbonates  |           | Year 0   |
| 3920620000 | Of poly(ethylene terephthalate)  | 6.5       | Year 5   |
| 3920630000 | Of unsaturated polyesters  | 6.5       | Year 5   |
| 3920690000 | Of other polyesters  |           | Year 0   |
| 39207      | Of cellulose or its chemical derivatives:  |           |          |
| 3920710000 | Of regenerated cellulose   | 6.5       | Year 5   |
| 3920720000 | Of vulcanised fibre  | 6.5       | Year 5   |
| 3920730000 | Of cellulose acetate   | 6.5       | Year 5   |
| 3920790000 | Of other cellulose derivatives   | 6.5       | Year 5   |
| 39209      | Of other plastics:   |           |          |
| 3920920000 | Of polyamides  |           | Year 0   |
| 3920930000 | Of amino-resins  | 6.5       | Year 5   |
| 3920940000 | Of phenolic resins   | 6.5       | Year 5   |
| 392099     | Of other plastics  |           |          |
| 3920991000 | For aircrafts  | 6.5       | Year 5   |
| 3920999000 | Other  | 6.5       | Year 5   |
| 3921       | Other plates, sheets, film, foil and strip, of plastics.   |           |          |
| 39211      | Cellular:  |           |          |
| 3921110000 | Of polymers of styrene   |           | Year 0   |
| 3921120000 | Of polymers of vinyl chloride  |           | Year 0   |
| 3921130000 | Of polyurethanes   | 6.5       | Year 5   |
| 3921140000 | Of regenerated cellulose   | 6.5       | Year 5   |
| 392119     | Or other plastics  |           |          |
| 3921191000 | Of polymers of ethylene  | 6.5       | Year 5   |
| 3921192000 | Of polymers of propylene   | 6.5       | Year 5   |
| 39211930   | Of acrylic polymers  |           |          |
| 3921193010 | Of polymethyl methacrylate   | 6.5       | Year 5   |
| 3921193090 | Other  | 6.5       | Year 5   |
| 39211940   | Of polycarbonates, alkyd resins, polyallyl esters or other polyesters  |           |          |
| 3921194010 | Of polycarbonates  | 6.5       | Year 5   |
| 3921194020 | Of polyethylene terephthalate  | 6.5       | Year 5   |
| 3921194030 | Of unsaturated polyesters  | 6.5       | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 3921194090 | Other   | 6.5       | Year 5   |
| 39211950   | Of other cellulose or its chemical derivatives:   |           |          |
| 3921195010 | Of vulcanised fibre   | 6.5       | Year 5   |
| 3921195020 | Of cellulose acetate  | 6.5       | Year 5   |
| 3921195090 | Other   | 6.5       | Year 5   |
| 39211990   | Other   |           |          |
| 3921199010 | Of polyvinyl butyral  | 6.5       | Year 5   |
| 3921199020 | Of polyamides   | 6.5       | Year 5   |
| 3921199030 | Of amino-resins   | 6.5       | Year 5   |
| 3921199040 | Of phenolic resins  | 6.5       | Year 5   |
| 3921199090 | Other   | 6.5       | Year 5   |
| 392190     | Other   |           |          |
| 3921901000 | Of polymers of ethylene   | 6.5       | Year 5   |
| 3921902000 | Of polymers of propylene  | 6.5       | Year 5   |
| 3921903000 | Of polymers of styrene  | 6.5       | Year 5   |
| 39219040   | Of polymers of vinyl chloride   |           |          |
| 3921904010 | Rigid   | 6.5       | Year 5   |
| 39219050   | Of acrylic polymeres  |           |          |
| 3921905010 | Of polymethyl methacrylate  | 6.5       | Year 5   |
| 39219060   | Of polycarbonates, alkyd resins, polyallyl esters or other polyesters   |           |          |
| 3921906020 | Of polyethylene terephthalate   | 6.5       | Year 5   |
| 39219070   | Of cellulose or its chemical derivatives:   |           |          |
| 3921907020 | Of vulcanised fibre   | 6.5       | Year 5   |
| 3921907090 | Other excluding those of regenerated cellulose and of cellulose acetate   | 6.5       | Year 5   |
| 39219090   | Other   |           |          |
| 3921909010 | Of polyvinyl butyral  | 6.5       | Year 10  |
| 3921909030 | Of amino-resins   | 6.5       | Year 10  |
| 3921909040 | Of phenolic resins  | 6.5       | Year 10  |
| 3921909090 | Other excluding those of polyamides and of polyurethanes  | 6.5       | Year 10  |
| 3922       | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. |           |          |
| 392210     | Baths,shower-baths,sinks and wash-basins  |           |          |
| 3922101000 | Baths and shower baths  | 8         | Year 10  |
| 3922102000 | Wash-basins   | 8         | Year 10  |
| 3922103000 | Sinks   | 8         | Year 10  |
| 3922200000 | Lavatory seats and covers   | 8         | Year 5   |
| 392290     | Other   |           |          |
| 3922901000 | Bidets  | 8         | Year 5   |
| 3922909000 | Other   | 8         | Year 5   |
| 3923       | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.                         |           |          |
| 3923100000 | Boxes,cases,crates and similar articles   | 8         | Year 10  |
| 39232      | Sacks and bags(including cones):  |           |          |
| 3923210000 | Of polymers of ethylene   | 8         | Year 5   |
| 3923290000 | Of other plastics   | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 3923300000 | Carboys,bottles,flasks and similar articles   | 8         | Year 10  |
| 3923400000 | Spools,cops,bobbins and similar supports  | 6.5       | Year 5   |
| 3923500000 | Stoppers, lids, caps and other closures   | 8         | Year 5   |
| 3923900000 | Other   | 8         | Year 10  |
| 3924       | Tableware,kitchenware,other household articles and toilet articles,of plastics.   |           |          |
| 3924100000 | Tableware and kitchenware   | 8         | Year 5   |
| 392490     | Other   |           |          |
| 3924901000 | Soap dishes and boxes   | 8         | Year 5   |
| 3924902000 | Table cloths and other similar articles   | 8         | Year 5   |
| 3924909000 | Other   | 8         | Year 10  |
| 3925       | Builders' ware of plastics, not elsewhere specified or included.  |           |          |
| 3925100000 | Reservoirs,tanks,vats and similar containers,of a capacity exceeding 300ℓ   | 8         | Year 5   |
| 3925200000 | Doors, windows and their frames and thresholds for doors  | 8         | Year 5   |
| 3925300000 | Shutters, blinds (including Venetian blinds) and similar articles and parts thereof   | 8         | Year 5   |
| 3925900000 | Other   | 8         | Year 5   |
| 3926       | Other articles of plastics and articles of other materials of headings 39.01 to 39.14.  |           |          |
| 392610     | Office or school supplies   |           |          |
| 3926101000 | Pencil cases and erasers  | 8         | Year 5   |
| 3926102000 | Binders and albums  | 8         | Year 5   |
| 3926109000 | Other   | 8         | Year 5   |
| 3926200000 | Articles of apparel and clothing accessories (including gloves, mittens and mitts)  |           | Year 0   |
| 3926300000 | Fittings for furniture,coachwork of the like  |           | Year 0   |
| 3926400000 | Statuettes and other ornamental articles  |           | Year 0   |
| 392690     | Other   |           |          |
| 3926902000 | Fans and hand screens non-mechanical; frams and handles therefor and parts of such frames and handles                           | 8         | Year 5   |
| 3926903000 | Lables and tags   | 8         | Year 10  |
| 3926905000 | Frames for painting, photographs, mirrors and the like  | 8         | Year 5   |
| 3926909000 | Other excluding parts for use in machinery and mechanical appliances, and adhesive tapes with case                              | 8         | Year 10  |
| 40         | Rubber and articles thereof   |           |          |
| 4001       | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. |           |          |
| 4001100000 | 1. Natural rubber latex, whether or not pre-vulcanised  |           | Year 0   |
| 40012      | 2. Natural rubber in other forms:   |           |          |
| 400121     | A. Smoked sheets  |           |          |
| 4001211000 | Rss 1X  |           | Year 0   |
| 4001212000 | Rss No.1  |           | Year 0   |
| 4001213000 | Rss No.2  |           | Year 0   |
| 4001214000 | Rss No.3  |           | Year 0   |
| 4001215000 | Rss No.4  |           | Year 0   |
| 4001216000 | Rss No.5  |           | Year 0   |
| 4001220000 | B. Technically specified natural rubber(TSNR)   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 4001290000 | C. Other  |           | Year 0   |
| 400130     | 3. Balata,gutta-percha,guayule,chicle and similar natural gums  |           |          |
| 4001301000 | Chicle gum  | 2         | Year 10  |
| 4001309000 | Other   | 2         | Year 10  |
| 4002       | Synthetic rubber and factice derived from oils,in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip. |           |          |
| 40023      | 3. Isobutene-isoprene(butyl) rubber(IIR);halo-isobutene-isoprene rubber(CIIR or BIIR):  |           |          |
| 400231     | Isobutene-isoprene(butyl) rubber(IIR)   |           |          |
| 4002311000 | Latex   |           | Year 0   |
| 4002319000 | Other   |           | Year 0   |
| 400239     | Other   |           |          |
| 4002391000 | Latex   |           | Year 0   |
| 40023990   | Other   |           |          |
| 4002399010 | Of chloronated-isobutene-isoprene rubber(CIIR)  |           | Year 0   |
| 4002399020 | Of brominated-isobutene-isoprene rubber:(BIIR)  |           | Year 0   |
| 40024      | 4. Chloroprene(chlorobutadiene) rubber (CR):  |           |          |
| 4002410000 | Latex   |           | Year 0   |
| 4002490000 | Other   |           | Year 0   |
| 40025      | 5. Acrylonitrile-butadiene rubber (NBR):  |           |          |
| 4002510000 | Latex   |           | Year 0   |
| 400260     | 6. Isoprene rubber (IR)   |           |          |
| 4002601000 | Latex   |           | Year 0   |
| 4002609000 | Other   |           | Year 0   |
| 400270     | 7. Ethylene-propylene-non-conjugated diene rubber (EPDM)  |           |          |
| 4002701000 | Latex   | 8         | Year 10  |
| 400280     | 8. Mixtures of any product of heading 40.01 with any product of this heading  |           |          |
| 4002801000 | Latex   |           | Year 0   |
| 4002809000 | Other   |           | Year 0   |
| 40029      | 9. Other:   |           |          |
| 4002910000 | Latex   |           | Year 0   |
| 400299     | Other   |           |          |
| 4002991000 | Of carboxylated acrylonitile-butadiene rubbers(XNBR)  |           | Year 0   |
| 4002992000 | Of acrylonitile-isoprene rubbers(NIR)   |           | Year 0   |
| 4002993000 | Thioplasts (TM)   |           | Year 0   |
| 4002999000 | Other   |           | Year 0   |
| 4003000000 | Reclaimed rubber in primary forms or in plates, sheets or strip.  |           | Year 0   |
| 4004000000 | Waste, parings and scrap of rubber(other than hard rubber) and powders and granules obtained therefrom.   |           | Year 0   |
| 4005       | Compounded rubber,unvulcanised,in primary forms or in plates,sheets or strip.   |           |          |
| 400510     | Compounded with carbon black or silica  |           |          |
| 4005101000 | Plates, sheets and strip  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 4005109000 | Other   |           | Year 0   |
| 4005200000 | Solutions; dispersions other than those of subheading 4005.10   |           | Year 0   |
| 40059      | Other:  |           |          |
| 4005910000 | Plates, sheets and strip  |           | Year 0   |
| 400599     | Other   |           |          |
| 4005991000 | Compounded rubber latex   |           | Year 0   |
| 4005999000 | Other   |           | Year 0   |
| 4006       | Other forms(for example,rods,tubes and profile shapes) and articles(for example,discs and rings),of unvulcanised rubber.                    |           |          |
| 4006100000 | "Camel-back" strips for retreading rubber tyres   |           | Year 0   |
| 400690     | Other   |           |          |
| 4006901000 | Rubber rods   | 8         | Year 5   |
| 4006903000 | Rubber profile shapes   | 8         | Year 5   |
| 4006909000 | Other excluding rubber tubes, discs, rings, washers and thread  | 8         | Year 5   |
| 400700     | Vulcanised rubber thread and cord.  |           |          |
| 4007001000 | Rubber thread   | 8         | Year 10  |
| 4008       | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.  |           |          |
| 40081      | Of cellular rubber:   |           |          |
| 400811     | Plates, sheets and strip  |           |          |
| 4008111000 | Combined with textile fabrics for reinforcing purposes  |           | Year 0   |
| 4008119000 | Other   |           | Year 0   |
| 400819     | Other   |           |          |
| 4008191000 | Combined with textile fabrics for reinforcing purposes  | 8         | Year 5   |
| 4008199000 | Other   | 8         | Year 5   |
| 40082      | Of non-cellular rubber:   |           |          |
| 400821     | Plates, sheets and strip  |           |          |
| 4008211000 | Combined with textile fabrics for reinforcing purposes  | 8         | Year 5   |
| 4008219000 | Other   | 8         | Year 5   |
| 400829     | Other   |           |          |
| 4008291000 | Combined with textile fabrics for reinforcing purposes  | 8         | Year 5   |
| 4008299000 | Other   | 8         | Year 10  |
| 4009       | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). |           |          |
| 40091      | Not reinforced or otherwise combined with other materials:  |           |          |
| 4009110000 | Without fittings  | 8         | Year 5   |
| 4009120000 | With fittings   | 8         | Year 5   |
| 40092      | Reinforced or otherwise combined only with metal:   |           |          |
| 4009210000 | Without fittings  | 8         | Year 5   |
| 4009220000 | With fittings   | 8         | Year 5   |
| 40093      | Reinforced or otherwise combined only with textile materials:   |           |          |
| 4009310000 | Without fittings  | 8         | Year 5   |
| 4009320000 | With fittings   | 8         | Year 5   |
| 40094      | Reinforced or otherwise combined with other materials:  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 4009410000 | Without fittings  | 8         | Year 5   |
| 4010       | Conveyor or transmission belts or belting, of vulcanised rubber.  |           |          |
| 40101      | Conveyor belts or belting:  |           |          |
| 4010110000 | Reinforced only with metal  |           | Year 0   |
| 4010120000 | Reinforced only with textile materials  |           | Year 0   |
| 4010130000 | Reinforced only with plastics   | 8         | Year 5   |
| 4010190000 | Other   | 8         | Year 5   |
| 40103      | Transmission belts or belting:  |           |          |
| 4010310000 | Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm             | 8         | Year 5   |
| 4010320000 | Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm  | 8         | Year 5   |
| 4010330000 | Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm            | 8         | Year 5   |
| 4010340000 | Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm | 8         | Year 5   |
| 4010350000 | Endless synchronous belts, of an outside circumference exceeding 60cm but not exceeding 150cm   | 8         | Year 10  |
| 4010390000 | Other   | 8         | Year 10  |
| 4011       | New pneumatic tyres,of rubber.  |           |          |
| 401110     | Of a kind used on motor cars(including station wagons and racing cars)  |           |          |
| 4011101000 | Of radial carcass   |           | Year 0   |
| 4011102000 | Of biased carcass   |           | Year 0   |
| 4011109000 | Other   |           | Year 0   |
| 401120     | 2. Of a kind used on buses or lorries   |           |          |
| 40112010   | Of radial carcass   |           |          |
| 4011201010 | For use on a rim measuring less than 49.53cm in diameter  |           | Year 0   |
| 4011201090 | Other   |           | Year 0   |
| 40112020   | Of biased carcass   |           |          |
| 4011202010 | For use on a rim measuring less than 49.53cm in diameter  |           | Year 0   |
| 4011202090 | Other   |           | Year 0   |
| 4011209000 | Other   |           | Year 0   |
| 4011300000 | 3. Of a kind used on aircraft   |           | Year 0   |
| 4011400000 | 4. Of a kind used on motorcycles  |           | Year 0   |
| 4011500000 | 5. Of a kind used on bicycles   |           | Year 0   |
| 40116      | 6. Other, having a "herring-bone" or similar tread:   |           |          |
| 4011610000 | Of a kind used on agricultural or forestry vehicles and machines  |           | Year 0   |
| 4011620000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm  |           | Year 0   |
| 4011630000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm  |           | Year 0   |
| 4011690000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 40119      | 7. Other:   |           |          |
| 4011920000 | Of a kind used on agricultural or forestry vehicles and machines  |           | Year 0   |
| 4011930000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm |           | Year 0   |
| 4011940000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm     |           | Year 0   |
| 4011990000 | Other   |           | Year 0   |
| 4012       | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.           |           |          |
| 40121      | 1. Retreaded tyres:   |           |          |
| 4012110000 | A. Of a kind used on motor cars (including station wagons and racing cars)  |           | Year 0   |
| 4012120000 | B. Of a kind used on buses or lorries   |           | Year 0   |
| 4012130000 | C. Of a kind used on aircraft   |           | Year 0   |
| 4012190000 | D. Other  |           | Year 0   |
| 401220     | 2. Used pneumatic tyres   |           |          |
| 4012201000 | A. Of a kind used on aircraft   |           | Year 0   |
| 40122090   | B. Other  |           |          |
| 4012209010 | Of a kind used on motor cars (including station wagons and racing cars)   |           | Year 0   |
| 4012209020 | Of a kind used on buses or lorries  |           | Year 0   |
| 4012209090 | Other   |           | Year 0   |
| 401290     | 3. Other  |           |          |
| 40129010   | A. Of a kind used on aircraft   |           |          |
| 4012901010 | Solid tyres   |           | Year 0   |
| 4012901020 | Cushion tyres   |           | Year 0   |
| 4012901030 | tyre treads   |           | Year 0   |
| 4012901040 | Tyre flaps  |           | Year 0   |
| 40129090   | 2. Other  |           |          |
| 4012909010 | Solid tyres   |           | Year 0   |
| 4012909020 | Cushion tyres   |           | Year 0   |
| 4012909030 | tyre treads   |           | Year 0   |
| 4012909040 | Tyre flaps  |           | Year 0   |
| 4012909090 | Other   |           | Year 0   |
| 4013       | Inner tubes,of rubber.  |           |          |
| 401310     | Of a kind used on motor cars(including station wagons and racing cars), buses or lorries                              |           |          |
| 4013101000 | Of a kind used on motor cars (including station wagons and racing cars)   |           | Year 0   |
| 4013102000 | Of a kind used on buses or lorries  |           | Year 0   |
| 4013200000 | 2. Of a kind used on bicycles   |           | Year 0   |
| 401390     | 3. Other  |           |          |
| 4013901000 | A. Of a kind used on aircraft   |           | Year 0   |
| 40139090   | B. Other  |           |          |
| 4013909010 | Of a kind used on motorcycles or motor scooters   |           | Year 0   |
| 4013909020 | Of a kind used on industrial vehicles or agricultural machinery   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 4013909090 | Other  |           | Year 0   |
| 4014       | Hygienic or pharmaceutical articles(including teats),of vulcanised rubber other than hard rubber,with or without fittings of hard rubber.  |           |          |
| 4014100000 | Sheath contraceptives  | 8         | Year 5   |
| 401490     | Other  |           |          |
| 4014901000 | Teats  | 8         | Year 10  |
| 4014909000 | Other  | 8         | Year 10  |
| 4015       | Articles of apparel and clothing accessories(including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.  |           |          |
| 40151      | Gloves, mittens and mitts:   |           |          |
| 4015110000 | Surgical   |           | Year 0   |
| 4015190000 | Other  | 8         | Year 5   |
| 401590     | Other  |           |          |
| 4015901000 | Protective clothing for divers   |           | Year 0   |
| 4015902000 | Protective clothing for radiologists   |           | Year 0   |
| 4015909000 | Other  |           | Year 0   |
| 4016       | Other articles of vulcanised rubber other than hard rubber.  |           |          |
| 4016100000 | Of cellular rubber   | 8         | Year 10  |
| 40169      | Other:   |           |          |
| 4016910000 | Floor coverings and mats   | 8         | Year 10  |
| 4016920000 | Erasers  |           | Year 0   |
| 4016940000 | Boat or dock fenders, whether or not inflatable  | 8         | Year 5   |
| 401695     | Other inflatable articles  |           |          |
| 4016951000 | Pneumatic mattresses   | 8         | Year 5   |
| 4016952000 | Pillows  | 8         | Year 5   |
| 4016953000 | Cushions   | 8         | Year 5   |
| 4016959000 | Other  | 8         | Year 5   |
| 401699     | Other  |           |          |
| 40169910   | Of a kind used on machines   |           |          |
| 4016991010 | Parts of balloons airships, flying machines, gliders, kits, and rotochutes   |           | Year 0   |
| 4016991090 | Other  | 8         | Year 10  |
| 4016992000 | Rubber bands   | 8         | Year 5   |
| 4016993000 | Stoppers and rings for bottles   | 8         | Year 10  |
| 4016999000 | Other  | 8         | Year 10  |
| 401700     | Hard rubber(for example,ebonite)in all forms,including waste and scrap; articles of hard rubber.   |           |          |
| 4017001000 | Hard rubber  | 8         | Year 5   |
| 4017002000 | Articles of hard rubber  | 8         | Year 5   |
| 41         | Raw hides or skins(other than furskins)and leather   |           |          |
| 4101       | Raw hides and skins of bovine(including buffalo) or equine animals(fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split. |           |          |
| 410120     | 1. Whole hides and skins, of a weight per skin not exceeding 8kg when simply dried,10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved.  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 4101201000 | A. Hides and skins, untanned   |           | Year 0   |
| 4101202000 | B. Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible   |           | Year 0   |
| 410150     | 2. Whole hides and skins, of a weight exceeding 16 kg  |           |          |
| 41015010   | A. Hides and skins, untanned   |           |          |
| 410150101  | Conventional   |           |          |
| 4101501011 | Cow hide   |           | Year 0   |
| 4101501012 | Steer hide   |           | Year 0   |
| 4101501013 | Ox hide  |           | Year 0   |
| 4101501014 | Bull hide  |           | Year 0   |
| 4101501019 | Other  |           | Year 0   |
| 410150102  | Trimmed and fleshed  |           |          |
| 4101501021 | Cow hide   |           | Year 0   |
| 4101501022 | Steer hide   |           | Year 0   |
| 4101501023 | Ox hide  |           | Year 0   |
| 4101501024 | Bull hide  |           | Year 0   |
| 4101501029 | Other  |           | Year 0   |
| 4101501090 | Other  |           | Year 0   |
| 4101502000 | B. Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible   |           | Year 0   |
| 410190     | 3. Other, including butts, bends and bellies   |           |          |
| 41019010   | A. Hides and skins, untanned   |           |          |
| 410190101  | Butts and bends  |           |          |
| 4101901011 | Of calf skin   |           | Year 0   |
| 4101901019 | Of other than calf skin  |           | Year 0   |
| 410190109  | Other  |           |          |
| 4101901091 | Of calf skin   |           | Year 0   |
| 4101901099 | Of other than calf skin  |           | Year 0   |
| 4101902000 | B. Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible   |           | Year 0   |
| 4102       | Raw skins of sheep or lambs(fresh,or salted,dried,limed,pickled or otherwise preserved,but not tanned,parchment-dressed or further prepared),whether or not with wool on or split,other than those excluded by Note 1 (C) to this Chapter.   |           |          |
| 4102100000 | 1. With wool on  |           | Year 0   |
| 41022      | 2. Without wool on:  |           |          |
| 410221     | A. Pickled   |           |          |
| 4102211000 | (1) Hides and skins, untanned  |           | Year 0   |
| 4102212000 | (2) Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible  |           | Year 0   |
| 410229     | B. Other   |           |          |
| 4102291000 | (1) Hides and skins, untanned  |           | Year 0   |
| 4102292000 | (2) Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible  |           | Year 0   |
| 4103       | Other raw hides and skins(fresh,or salted,dried,limed,pickled or otherwise preserved,but not tanned,parchment-dressed or further prepared),whether or not dehaired or split,other than those excluded by Note 1 (b) or 1 (c)to this Chapter. |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 410310     | 1. Of goats or kids   |           |          |
| 4103101000 | A. Hides and skins, untanned  |           | Year 0   |
| 4103102000 | B. Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible  |           | Year 0   |
| 410320     | 2. Of reptiles  |           |          |
| 41032010   | A. Hides and skins, untanned  |           |          |
| 4103201010 | Of snake  |           | Year 0   |
| 4103201020 | Of lizard   |           | Year 0   |
| 4103201030 | Of crocodile  |           | Year 0   |
| 4103201090 | Other   |           | Year 0   |
| 4103202000 | B. Hides and skins, which have undergone a tanning (including pretanning) process which is reversible   |           | Year 0   |
| 410330     | 3. Of swine   |           |          |
| 4103301000 | A. Hides and skins, untanned  |           | Year 0   |
| 4103302000 | B. Hides and skins, which have undergone a tanning (including pretanning) process which is reversible   |           | Year 0   |
| 410390     | 4. Other  |           |          |
| 41039010   | A. Hides and skins, untanned  |           |          |
| 4103901010 | Of eels   |           | Year 0   |
| 4103901020 | Of kangaroo   |           | Year 0   |
| 4103901090 | Other   |           | Year 0   |
| 4103902000 | B. Hides and skins, which have undergone a tanning (including pretanning) process which is reversible   |           | Year 0   |
| 4104       | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared. |           |          |
| 41041      | In the wet state (including wet-blue):  |           |          |
| 4104110000 | Full grains, unsplit; grain splits  |           | Year 0   |
| 4104190000 | Other   |           | Year 0   |
| 41044      | In the dry state (crust):   |           |          |
| 4104410000 | Full grains, unsplit; grain splits  |           | Year 0   |
| 4104490000 | Other   |           | Year 0   |
| 4105       | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.   |           |          |
| 4105100000 | In the wet state(including wet-blue)  |           | Year 0   |
| 4105300000 | In the dry state (crust)  |           | Year 0   |
| 4106       | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.                        |           |          |
| 41062      | Of goats or kids:   |           |          |
| 4106210000 | In the wet state (including wet-blue)   |           | Year 0   |
| 4106220000 | In the dry state (crust)  |           | Year 0   |
| 41063      | Of swine:   |           |          |
| 4106310000 | In the wet state (including wet-blue)   |           | Year 0   |
| 4106320000 | In the dry state (crust)  |           | Year 0   |
| 4106400000 | Of reptiles   |           | Year 0   |
| 41069      | Other:  |           | . 54, 6  |
| 4106910000 | In the wet state (including wet-blue)   |           | Year 0   |
| 1100010000 | in the wet state (including wet blue)   |           | i cai c  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 4107       | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine(including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.  |           |          |
| 41071      | Whole hides and skins:  |           |          |
| 4107110000 | Full grains, unsplit  |           | Year 0   |
| 4107120000 | Grain splits  |           | Year 0   |
| 4107190000 | Other   |           | Year 0   |
| 41079      | Other, including sides:   |           |          |
| 4107910000 | Full grains, unsplit  |           | Year 0   |
| 4107920000 | Grain splits  |           | Year 0   |
| 4107990000 | Other   |           | Year 0   |
| 4112000000 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.  |           | Year 0   |
| 4113       | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.  |           |          |
| 4113100000 | Of goats or kids  |           | Year 0   |
| 4113200000 | Of swine  |           | Year 0   |
| 4113300000 | Of reptiles   |           | Year 0   |
| 4113900000 | Other   |           | Year 0   |
| 4114       | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.   |           |          |
| 4114100000 | Chamois(including combination chamois) leather  |           | Year 0   |
| 411420     | Patent leather and patent laminated leather; metallised leather   |           |          |
| 4114201000 | Patent leather  |           | Year 0   |
| 4114202000 | Patent laminated leather  |           | Year 0   |
| 4114203000 | Metallised leather  |           | Year 0   |
| 4115       | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour. |           |          |
| 4115100000 | 1. Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls   |           | Year 0   |
| 4115200000 | 2. Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour   |           | Year 0   |
| 42         | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut(other than silk-worm gut)  |           |          |
| 420100     | Saddlery and harness for any animal(including traces,leads,knee pads,muzzles,saddle cloths,saddle bags,dog coats and the like),of any material.   |           |          |
| 4201001000 | Of reptile leather  |           | Year 0   |
| 42010090   | Other   |           |          |
| 4201009010 | Saddles and saddle cloths   |           | Year 0   |
| 4201009020 | Traces  |           | Year 0   |
| 4201009030 | Leads   |           | Year 0   |

| HS Code             | Description  | BASE RATE | CATEGORY |
|---------------------|--|-----------|----------|
| 4201009040          | Muzzles  |           | Year 0   |
| 4201009090          | Other  |           | Year 0   |
| 4202                | Trunks,suit-cases,vanity-cases,executive-cases,brief-cases,school satchels,spectacle cases,binocular cases,camera cases,musical instrument cases,gun cases,holsters and similar containers; travelling-bags,insulated food or beverages bags,toilet bags,rucksacks,handbags,shopping-bags,wallets,purses,map-cases,cigarette-cases,tobacco-pouches,tool bags,sports bags,bottle-cases,jewellery boxes,powder-boxes,cutlery cases and similar containers,of leather or of composition leather,of sheeting of plastics, of textile materials,of vulcanised fibre or of paperboard,or wholly or mainly covered with such materials or with paper. |           |          |
| 42021               | Trunks,suit-cases,vanity-cases,executive-cases,brief-cases,school satchels and similar containers:   |           |          |
| 420211              | With outer surface of leather, of composition leather or of patent leather   |           |          |
| 42021110            | Of leather   |           |          |
| 4202111010          | Of snake   | 8         | Year 5   |
| 4202111020          | Of lizard  | 8         | Year 5   |
| 4202111030          | Of crocodile   | 8         | Year 5   |
| 4202111040          | Of eels  | 8         | Year 5   |
| 4202111050          | Of kangaroo  | 8         | Year 5   |
| 4202111090          | Other  | 8         | Year 5   |
| 4202112000          | Of composition leather   | 8         | Year 5   |
| 4202113000          | Of patent leather  | 8         | Year 5   |
| 420212              | With outer surface of plastics or of textile materials   |           |          |
| 42021210            | Of plastics  |           |          |
| 4202121010          | Of polyvinylchloride   |           | Year 0   |
| 4202121020          | Of polyurethane  |           | Year 0   |
| 4202121090          | Other  |           | Year 0   |
| 4202122000          | Of textile materials   |           | Year 0   |
| 420219              | Other  | 0         |          |
| 4202191000          | Of paper board   | 8         | Year 5   |
| 4202199000<br>42022 | Other  Handbags, whether or not with shoulder strap, including those without handle:   | 8         | Year 5   |
| 420221              | With outer surface of leather, of composition leather or of patent leather.  |           |          |
| 42022110            | Of leather   |           |          |
| 4202211010          | Of snake   | _         | Year 0   |
| 4202211020          | Of lizard  |           | Year 0   |
| 4202211030          | Of crocodile   |           | Year 0   |
| 4202211040          | Of eels  |           | Year 0   |
| 4202211050          | Of kangaroo  |           | Year 0   |
| 4202211090          | Other  |           | Year 0   |
| 4202212000          | Of composition leather   |           | Year 0   |
| 4202213000          | Of patent leather  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 420222     | With outer surface of plastic sheeting or of textile materials            |           |          |
| 42022210   | Of plastic sheeting   |           |          |
| 4202221010 | Of polyvinylchloride  | 8         | Year 5   |
| 4202221020 | Of polyurethane   | 8         | Year 5   |
| 4202221090 | Other   | 8         | Year 5   |
| 4202222000 | Of textile materials  | 8         | Year 5   |
| 420229     | Other   |           |          |
| 4202291000 | Of paper-board  |           | Year 0   |
| 4202299000 | Other   |           | Year 0   |
| 42023      | Articles of a kind normally carried in the pocket or in the handbag:      |           |          |
| 420231     | With outer surface of leather,of composition leather or of patent leather |           |          |
| 42023110   | Of leather  |           |          |
| 4202311010 | Of snake  | 8         | Year 5   |
| 4202311020 | Of lizard   | 8         | Year 5   |
| 4202311030 | Of crocodile  | 8         | Year 5   |
| 4202311040 | Of eels   | 8         | Year 5   |
| 4202311050 | Of kangaroo   | 8         | Year 5   |
| 4202311090 | Other   | 8         | Year 5   |
| 4202312000 | Of composition leather  | 8         | Year 5   |
| 4202313000 | Of patent leather   | 8         | Year 5   |
| 420232     | With outer surface of plastic sheeting or of textile materials            |           |          |
| 42023210   | Of plastic sheeting   |           |          |
| 4202321010 | Of polyvinylchloride  |           | Year 0   |
| 4202321020 | Of polyurethane   |           | Year 0   |
| 4202321090 | Other   |           | Year 0   |
| 4202322000 | Of textile materials  |           | Year 0   |
| 420239     | Other   |           |          |
| 4202391000 | Of paper board  |           | Year 0   |
| 4202399000 | Other   |           | Year 0   |
| 42029      | Other:  |           |          |
| 420291     | With outer surface of leather,of composition leather or of patent leather |           |          |
| 42029110   | Of leather  |           |          |
| 4202911010 | Of snake  |           | Year 0   |
| 4202911020 | Of lizard   |           | Year 0   |
| 4202911030 | Of crocodile  |           | Year 0   |
| 4202911040 | Of eels   |           | Year 0   |
| 4202911050 | Of kangaroo   |           | Year 0   |
| 4202911090 | Other   |           | Year 0   |
| 4202912000 | Of composition leather  |           | Year 0   |
| 4202913000 | Of patent leather   |           | Year 0   |
| 420292     | With outer surface of plastic sheeting or of textile materials            |           |          |
| 42029210   | Of plastic sheeting   |           |          |
| 4202921010 | Of polyvinylchloride  | 8         | Year 5   |
| 4202921020 | Of polyurethane   | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 4202921090 | Other  | 8         | Year 5   |
| 4202922000 | Of textile materials   | 8         | Year 5   |
| 420299     | Other  |           |          |
| 4202991000 | Of paper board   |           | Year 0   |
| 4202999000 | Other  |           | Year 0   |
| 4203       | Articles of apparel and clothing accessories, of leather or of |           |          |
| 420310     | composition leather.  Articles of apparel                      |           |          |
| 42031010   | Of bovine animals  |           |          |
| 4203101010 | Coats  | 13        | Year 10  |
| 4203101020 | Jackets, blazers and jumpers                                   | 13        | Year 10  |
| 4203101050 | Vests  | 13        | Year 10  |
| 4203101060 | Pants and trousers   | 13        | Year 10  |
| 4203101070 | Skirts   | 13        | Year 10  |
| 4203101080 | Overalls   | 13        | Year 10  |
| 4203101090 | Other  | 13        | Year 10  |
| 42031020   | Of swine   |           |          |
| 4203102010 | Coats  | 13        | Year 10  |
| 4203102020 | Jackets, blazers and jumpers                                   | 13        | Year 10  |
| 4203102050 | Vests  | 13        | Year 10  |
| 4203102060 | Pants and trousers   | 13        | Year 10  |
| 4203102070 | Skirts   | 13        | Year 10  |
| 4203102080 | Overalls   | 13        | Year 10  |
| 4203102090 | Other  | 13        | Year 10  |
| 42031030   | Of sheep and lamb,or goat                                      |           |          |
| 4203103010 | Coats  | 13        | Year 10  |
| 4203103020 | Jackets, blazers and jumpers                                   | 13        | Year 10  |
| 4203103050 | Vests  | 13        | Year 10  |
| 4203103060 | Pants and trousers   | 13        | Year 10  |
| 4203103070 | Skirts   | 13        | Year 10  |
| 4203103080 | Overalls   | 13        | Year 10  |
| 4203103090 | Other  | 13        | Year 10  |
| 42031090   | Other  |           |          |
| 4203109010 | Coats  | 13        | Year 10  |
| 4203109020 | Jackets,blazers and jumpers                                    | 13        | Year 10  |
| 4203109050 | Vests  | 13        | Year 10  |
| 4203109060 | Pants and trousers   | 13        | Year 10  |
| 4203109070 | Skirts   | 13        | Year 10  |
| 4203109080 | Overalls   | 13        | Year 10  |
| 4203109090 | Other  | 13        | Year 10  |
| 42032      | Gloves,mittens and mitts:                                      |           |          |
| 420321     | Specially designed for use in sports                           |           |          |
| 4203211000 | Baseball glove   | 13        | Year 10  |
| 4203212000 | Golf glove   | 13        | Year 10  |
| 4203213000 | Ski glove  | 13        | Year 10  |
| 4203214000 | Motor cycle glove  | 13        | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 4203215000 | Batting glove  | 13        | Year 10  |
| 4203216000 | Tennis glove   | 13        | Year 10  |
| 4203217000 | Ice hockey glove   | 13        | Year 10  |
| 4203219000 | Other  | 13        | Year 10  |
| 420329     | Other  |           |          |
| 4203291000 | Working glove  | 13        | Year 10  |
| 4203292000 | Dress glove  | 13        | Year 10  |
| 4203293000 | Driver's glove   | 13        | Year 10  |
| 4203299000 | Other  | 13        | Year 10  |
| 420330     | Belts and bandoliers   |           |          |
| 42033010   | Of leather   |           |          |
| 4203301010 | Of snake   | 13        | Year 10  |
| 4203301020 | Of lizard  | 13        | Year 10  |
| 4203301030 | Of crocodile   | 13        | Year 10  |
| 4203301040 | Of eels  | 13        | Year 10  |
| 4203301090 | Other  | 13        | Year 10  |
| 4203309000 | Other  | 13        | Year 10  |
| 4203400000 | Other clothing accessories   | 13        | Year 10  |
| 420400     | Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.                                 |           |          |
| 42040010   | Belts  |           |          |
| 4204001010 | For conveyers  |           | Year 0   |
| 4204001020 | For motors   |           | Year 0   |
| 4204001090 | Other  |           | Year 0   |
| 42040090   | Other  |           |          |
| 4204009010 | Pickers  |           | Year 0   |
| 4204009090 | Other  |           | Year 0   |
| 420500     | Other articles of leather or of composition leather.   |           |          |
| 4205001000 | Of leather   | 8         | Year 5   |
| 4205002000 | Of composition leather   | 8         | Year 5   |
| 4206       | Articles of gut(other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.  |           |          |
| 4206100000 | Catgut   |           | Year 0   |
| 4206900000 | Other  |           | Year 0   |
| 43         | Furskins and artificial fur; manufactures thereof  |           |          |
| 4301       | Raw furskins(including heads,tails,paws and other pieces or cuttings,suitable for furriers' use),other than raw hides and skins of heading 41.01,41.02 or 41.03. |           |          |
| 4301100000 | 1. Of mink,whole,with or without head,tail or paws   |           | Year 0   |
| 4301300000 | 2. Of lamb,the following: Astrakhan,Broadtail,Caracul,Persian and similar lamb,Indian,Chinese,Mongolian or Ti-betan lamb,whole,with or without head,tail or paws |           | Year 0   |
| 4301600000 | 3. Of fox,whole,with or without head,tail or paws  |           | Year 0   |
| 4301700000 | 4. Of seal,whole,with or without head tail or paws   |           | Year 0   |
| 430180     | 5. Other furskins, whole, with or without head, tail or paws   |           |          |
| 4301801000 | Of chinchila   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 4301802000 | Of opossum   |           | Year 0   |
| 4301803000 | Of raccoon   |           | Year 0   |
| 4301804000 | Of coyote  |           | Year 0   |
| 4301805000 | Of rabbit or hare  |           | Year 0   |
| 4301806000 | Of musk-rat  |           | Year 0   |
| 4301809000 | Other  |           | Year 0   |
| 4301900000 | 6. Heads,tails,paws and other pieces or cuttings,suitable for furriers' use  |           | Year 0   |
| 4302       | Tanned or dressed furskins(including heads,tails,paws and other pieces or cuttings),unassembled,or assembled(without the addition of other materials) other than those of heading 43.03. |           |          |
| 43021      | Whole skins, with or without head, tail or paws, not assembled:  |           |          |
| 4302110000 | Of mink  |           | Year 0   |
| 4302130000 | Of lamb,the following:Astrakhan,Broadtail,Caracul,Persian and similar lamb,Indian,Chinese,Mongolian or Tibetan lamb  |           | Year 0   |
| 430219     | Other  |           |          |
| 4302191000 | Of beaver  |           | Year 0   |
| 4302192000 | Of musk-rat  |           | Year 0   |
| 4302193000 | Of fox   |           | Year 0   |
| 4302195000 | Of chinchila   |           | Year 0   |
| 4302196000 | Of opossum   |           | Year 0   |
| 4302197000 | Of reccoon   |           | Year 0   |
| 4302198000 | Of coyote  |           | Year 0   |
| 43021990   | Other  |           |          |
| 4302199010 | Of sheep   |           | Year 0   |
| 4302199090 | Other  |           | Year 0   |
| 430220     | Heads,tails,paws and other pieces or cuttings,not assembled  |           |          |
| 4302201000 | Of mink  |           | Year 0   |
| 4302202000 | Of rabbit or hare  |           | Year 0   |
| 4302203000 | Of beaver  |           | Year 0   |
| 4302204000 | Of musk-rat  |           | Year 0   |
| 4302205000 | Of fox   |           | Year 0   |
| 4302207000 | Of chinchila   |           | Year 0   |
| 43022090   | Other  |           |          |
| 4302209010 | Of opossum   |           | Year 0   |
| 4302209020 | Of raccoon   |           | Year 0   |
| 4302209030 | Of coyote  |           | Year 0   |
| 4302209090 | Other  |           | Year 0   |
| 4302300000 | Whole skins and pieces or cuttings thereof,assembled   |           | Year 0   |
| 4303       | Articles of apparel, clothing accessories and other articles of furskin.   |           |          |
| 430310     | Articles of apparel and clothing accessories   |           |          |
| 4303101    | Articles of apparel  |           |          |
| 4303101100 | Of mink  | 16        | Year 10  |
| 4303101200 | Of rabbit or hare  | 16        | Year 10  |
| 4303101300 | Of lamb  | 16        | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 4303101400 | Of beaver   | 16        | Year 10  |
| 4303101500 | Of musk-rat   | 16        | Year 10  |
| 4303101600 | Of fox  | 16        | Year 10  |
| 4303101800 | Of chinchila  | 16        | Year 10  |
| 43031019   | Other   |           |          |
| 4303101910 | Of opossum  | 16        | Year 10  |
| 4303101920 | Of raccoon  | 16        | Year 10  |
| 4303101930 | Of coyote   | 16        | Year 10  |
| 4303101990 | Other   | 16        | Year 10  |
| 4303102    | Clothing accessories  |           |          |
| 4303102100 | Of mink   | 16        | Year 10  |
| 4303102200 | Of rabbit or hare   | 16        | Year 10  |
| 4303102300 | Of lamb   | 16        | Year 10  |
| 4303102400 | Of beaver   | 16        | Year 10  |
| 4303102500 | Of musk-rat   | 16        | Year 10  |
| 4303102600 | Of fox  | 16        | Year 10  |
| 4303102800 | Of chinchila  | 16        | Year 10  |
| 43031029   | Other   |           |          |
| 4303102910 | Of opossum  | 16        | Year 10  |
| 4303102920 | Of raccoon  | 16        | Year 10  |
| 4303102930 | Of coyote   | 16        | Year 10  |
| 4303102990 | Other   | 16        | Year 10  |
| 4303900000 | Other   | 16        | Year 10  |
| 430400     | Artificial fur and articles thereof.  |           |          |
| 4304001000 | Artificial fur  |           | Year 0   |
| 4304002000 | Articles of artificial fur  |           | Year 0   |
| 44         | Wood and articles of wood; wood charcoal  |           |          |
| 4401       | Fuel wood,in logs,in billets,in twigs,in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap,whether or not agglomerated in logs,briquettes,pellets or similar forms. |           |          |
| 4401100000 | 1. Fuel wood,in logs,in billets,in twigs,in faggots or in similar forms   |           | Year 0   |
| 44012      | 2. Wood in chips or particles:  |           |          |
| 4401210000 | A. Coniferous   |           | Year 0   |
| 4401220000 | B. Non-coniferous   |           | Year 0   |
| 4401300000 | Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms   |           | Year 0   |
| 440200     | Wood charcoal(including shell or nut charcoal), whether or not agglomerated.  |           |          |
| 4402001000 | Agglomerated wood charcoal  |           | Year 0   |
| 4402009000 | Other   |           | Year 0   |
| 4403       | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.  |           |          |
| 440310     | Treated with paint, stains, creosote or other preservatives   |           |          |
| 4403101000 | A. Tropical woods   |           | Year 0   |
| 4403102000 | B. Non-coniferous   |           | Year 0   |
| 4403109000 | C. Coniferous   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 440320     | 2. Other, coniferous   |           |          |
| 4403201000 | Cedar  |           | Year 0   |
| 44032020   | Oregon pine  |           |          |
| 4403202010 | Douglasfur   |           | Year 0   |
| 4403202020 | Hemlock  |           | Year 0   |
| 4403203000 | Red pine   |           | Year 0   |
| 4403204000 | White wood or fir  |           | Year 0   |
| 4403205000 | Larch  |           | Year 0   |
| 4403207000 | Spruce   |           | Year 0   |
| 4403208000 | Radiata pine   |           | Year 0   |
| 4403209000 | Other  |           | Year 0   |
| 44034      | 3. Other, of tropical wood specified in Subheading Note 1 to this Chapter: |           |          |
| 4403410000 | A. Dark Red Meranti,Light Red Meranti and Meranti Bakau                    |           | Year 0   |
| 440349     | B. Other   |           |          |
| 4403491000 | (1) White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan      |           | Year 0   |
| 44034920   | (2) Keruing,Ramin,Kapur,Teak,Jongkomg,Merbau,Jelutong and Kempas           |           |          |
| 4403492010 | (a) Teak   |           | Year 0   |
| 4403492020 | (b) Keruing  |           | Year 0   |
| 4403492030 | (c) Kapur  |           | Year 0   |
| 4403492040 | (d) Jelutong   |           | Year 0   |
| 4403492090 | (e) Other  |           | Year 0   |
| 4403493000 | (3) Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko     |           | Year 0   |
| 4403494000 | (4) Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobge'                    |           | Year 0   |
| 4403495000 | (5)Mahogany(Swietenia spp.)and Balsa                                       |           | Year 0   |
| 4403499000 | (6) Other  |           | Year 0   |
| 44039      | 4. Other:  |           |          |
| 4403910000 | A. Of oak(Quercus spp.)  |           | Year 0   |
| 4403920000 | B. Of beech(Fagus spp.)  |           | Year 0   |
| 440399     | C. Other   |           |          |
| 44039910   | (1) Barxylum,Rufum,Bombay Blackwood,Rosewood,Ebony wood,Hickory,Ash,Walnut |           |          |
| 4403991010 | Rosewood   |           | Year 0   |
| 4403991020 | Ebonywood  |           | Year 0   |
| 4403991040 | Ash  |           | Year 0   |
| 4403991050 | Walnut   |           | Year 0   |
| 4403991090 | Other  |           | Year 0   |
| 4403992000 | (2) Lignum vitae   |           | Year 0   |
| 44039930   | (3) Aspen,Poplar,Maple,Elm,Birch,Basswood                                  |           |          |
| 4403993010 | Aspen  |           | Year 0   |
| 4403993020 | Poplar   |           | Year 0   |
| 4403993030 | Maple  |           | Year 0   |
| 4403993040 | Elm  |           | Year 0   |
| 4403993050 | Birch  |           | Year 0   |
| 4403993060 | Basswood   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 4403994000 | (4) Paulownia  |           | Year 0   |
| 44039990   | (5) Other  |           |          |
| 440399901  | (a) Tropical woods,not specified in the foregoing  |           |          |
| 4403999011 | Malas  |           | Year 0   |
| 4403999012 | Taun   |           | Year 0   |
| 4403999019 | Other  |           | Year 0   |
| 4403999090 | (b) Other  |           | Year 0   |
| 4404       | Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walkingsticks, umbrellas, tool handles or the like; chipwood and the like. |           |          |
| 440410     | Coniferous   |           |          |
| 4404102000 | Wooden sticks  |           | Year 0   |
| 4404109000 | Other  |           | Year 0   |
| 440420     | Non-coniferous   |           |          |
| 4404202000 | Wooden sticks  |           | Year 0   |
| 4404209000 | Other  |           | Year 0   |
| 4405000000 | Wood wool; wood flour.   |           | Year 0   |
| 4406       | Railway or tramway sleepers(cross-ties) of wood.   |           |          |
| 4406100000 | Not impregnated  |           | Year 0   |
| 4406900000 | Other  |           | Year 0   |
| 4407       | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.   |           |          |
| 440710     | 1. Coniferous  |           |          |
| 4407101000 | Cedar  | 5         | Year 10  |
| 4407102000 | Oregon pine  | 5         | Year 10  |
| 4407103000 | Red pine   | 5         | Year 10  |
| 4407104000 | White wood or fir  | 5         | Year 10  |
| 4407105000 | Larch  | 5         | Year 10  |
| 4407107000 | Spruce   | 5         | Year 10  |
| 4407108000 | Radiata pine   | 5         | Year 10  |
| 4407109000 | Other  | 5         | Year 10  |
| 44072      | 2. Of tropical wood specified in Subheading Note 1 to this Chapter:  |           |          |
| 440724     | A. Virola, Mahogany (Swietenia spp.), Imbuia and Balsa   |           |          |
| 4407241000 | (1)Virola  | 5         | Year 10  |
| 4407242000 | (2)Mahogany(Swietenia spp.)  | 5         | Year 10  |
| 4407243000 | (3)Imbuia  | 5         | Year 10  |
| 4407244000 | (4)Balsa   | 5         | Year 10  |
| 4407250000 | B. Dark Red Meranti,Light Red Meranti,and Meranti Bakau  | 5         | Year 10  |
| 4407260000 | C. White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan   | 5         | Year 10  |
| 440729     | D. Other   |           |          |
| 4407291000 | (1) Keruing,Ramin,Kapur,Jonkong,Merbau,Jelutong and Kempas   | 5         | Year 10  |
| 4407292000 | (2) Teak   | 5         | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 4407293000 | (3) Okoume,Obeche,Sapelli,Sipo,Acajou,d'afrique,Makore,Iroko, Tiama,Mansonia,Ilomba,Dibetou Limba and Azobe   | 5         | Year 10  |
| 4407299000 | (4) Other   | 5         | Year 10  |
| 44079      | 3. Other:   |           |          |
| 4407910000 | A. Of oak(Quercus spp.)   | 5         | Year 10  |
| 4407920000 | B. Of beech(Fagus spp.)   | 5         | Year 10  |
| 440799     | C. Other  |           |          |
| 44079910   | (1) Baryxylum,rufum,bombay blackwood,rosewood,ebonywood hickory,ash,walnut  |           |          |
| 4407991010 | Rosewood  | 5         | Year 10  |
| 4407991020 | Ebonywood   | 5         | Year 10  |
| 4407991030 | Ash   | 5         | Year 10  |
| 4407991040 | Walnut  | 5         | Year 10  |
| 4407991090 | Other   | 5         | Year 10  |
| 4407992000 | (2) Lignum vitae  | 5         | Year 10  |
| 44079930   | (3) Aspen,poplar,Maple,Elm,Birch,Basswood   |           |          |
| 4407993010 | Aspen   | 5         | Year 10  |
| 4407993020 | Poplar  | 5         | Year 10  |
| 4407993030 | Maple   | 5         | Year 10  |
| 4407993040 | Elm   | 5         | Year 10  |
| 4407993050 | Birch   | 5         | Year 10  |
| 4407993060 | Basswood  | 5         | Year 10  |
| 4407994000 | (4) Paulownia   | 5         | Year 10  |
| 44079990   | (5) Other   |           |          |
| 4407999010 | (a) Tropical woods,not specified in the foregoing   | 5         | Year 10  |
| 4407999090 | (b) Other   | 5         | Year 10  |
| 4408       | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6mm. |           |          |
| 440810     | 1. Coniferous   |           |          |
| 4408106000 | A. For veneering obtained by slicing laminated wood or for other similar laminated wood   |           | Year 0   |
| 44081090   | B. Other  |           |          |
| 4408109010 | Cedar   |           | Year 0   |
| 4408109020 | Oregan pine   |           | Year 0   |
| 4408109030 | Red pine  |           | Year 0   |
| 4408109040 | White wood or fir   |           | Year 0   |
| 4408109050 | Larch   |           | Year 0   |
| 4408109060 | Spruce  |           | Year 0   |
| 4408109070 | Radiate pine  |           | Year 0   |
| 4408109090 | Other   |           | Year 0   |
| 44083      | 2. Of torpical wood specified in Subheading Note 1 to this Chapter:   |           |          |
| 440831     | A. Dark Red Meranti,Light Red Meranti and Meranti Bakau   |           |          |
| 4408313000 | (1) For veneering obtained by slicing laminated wood or for other similar laminated wood  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 44083190   | (2) Other  |           |          |
| 4408319010 | (a) Dark Red Meranti and Light Red Meranti   |           | Year 0   |
| 4408319020 | (b) Meranti Bakau  |           | Year 0   |
| 440839     | B. Other   |           |          |
| 4408396000 | (1) For veneering obtained by slicing laminated wood or for  |           | Year 0   |
| 44002000   | other similar laminated wood   |           |          |
| 44083990   | (2) Other  |           | V        |
| 4408399010 | (a) Teak   |           | Year 0   |
| 4408399020 | (b) White lauan  |           | Year 0   |
| 4408399030 | (c) Sipo,Okoume,obeche,Acajou d'Afrique and Sapelli  |           | Year 0   |
| 4408399040 | (d) Limba  |           | Year 0   |
| 4408399050 | (e) Mahogamy(swietenia spp)  |           | Year 0   |
| 4408399090 | (f) Other  |           | Year 0   |
| 440890     | 3. Other   |           |          |
| 4408901000 | A. For veneering obtained by slicing laminated wood or for other similar laminated wood  |           | Year 0   |
| 4408909    | B. Other   |           |          |
| 44089091   | (1) Baryxylum,rufum bombay blackwood,rosewood,ebonywood,hickory,ash,walnut   |           |          |
| 4408909110 | Rosewood   |           | Year 0   |
| 4408909120 | Ebonywood  |           | Year 0   |
| 4408909130 | Ash  |           | Year 0   |
| 4408909140 | Walnut   |           | Year 0   |
| 4408909190 | Other  |           | Year 0   |
| 4408909200 | (2) Lignum vitae   |           | Year 0   |
| 44089093   | (3) Aspen,poplar,Maple,Elm,Brich,Basswood  |           |          |
| 4408909310 | Aspen  |           | Year 0   |
| 4408909320 | Poplar   |           | Year 0   |
| 4408909330 | Maple  |           | Year 0   |
| 4408909340 | Elm  |           | Year 0   |
| 4408909350 | Birch  |           | Year 0   |
| 4408909360 | Basswood   |           | Year 0   |
| 4408909400 | (4) Paulownia  |           | Year 0   |
| 44089099   | (5) Other  |           |          |
| 440890991  | (a) Tropical woods,not specified in the foregoing  |           |          |
| 4408909911 | Baboen   |           | Year 0   |
| 4408909919 | Other  |           | Year 0   |
| 4408909990 | (b) Other  |           | Year 0   |
| 4409       | Wood(including strips and friezes for parquet flooring,not assembled) continuously shaped(tongued,grooved,rebated,chamfered,V-jointed,beaded,moulded,rounded or the like)along any of its edges,ends or faces,whether or not planed,sanded or end- |           |          |
|            | jointed.   |           |          |
| 4409100000 | Coniferous   | 8         | Year 10  |
| 4409200000 | Non-coniferous   | 8         | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 4410       | Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.      |           |          |
| 44102      | Oriented strand board and waferboard, of wood:  |           |          |
| 4410290000 | Other   | 8         | Year 10  |
| 4411       | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.  |           |          |
| 44113      | Fibreboard of a denisity exceeding 0.35g/cm² but not exceeding 0.5g/cm²:  |           |          |
| 4411310000 | Not mechanically worked or surface covered  | 8         | Year 10  |
| 4411390000 | Other   | 8         | Year 10  |
| 4412       | Plywood,veneered panels and similar laminated wood.   |           |          |
| 44121      | Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness:  |           |          |
| 441213     | With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter   |           |          |
| 4412131000 | Of a thickness less than 3.2mm  | 8         | Year 10  |
| 4413000000 | Densified wood,in blocks,plates,strips or profile shapes.   | 8         | Year 5   |
| 4414000000 | Wooden frames for paintings, photographs, mirrors or similar objects.   | 8         | Year 5   |
| 4415       | Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.  |           |          |
| 4415100000 | Cases,boxes,crates,drums and similar packings; cable-drums  | 8         | Year 10  |
| 4415200000 | Pallets,box pallets and other load boards;pallet collars  | 8         | Year 10  |
| 4416000000 | Casks,barrels,vats,tubs and other coopers ' products and parts thereof,of wood, including staves.   |           | Year 0   |
| 4417000000 | Tools,tool bodies,tool handles,broom or brush bodies and handles,of wood; boot or shoe lasts and trees,of wood.   |           | Year 0   |
| 4418       | Builders' joinery and carpentry of wood,including cellular wood panels,assembled parquet panels,shingles and shakes.  |           |          |
| 4418100000 | Windows,French-windows and their frames   | 8         | Year 5   |
| 4418200000 | Doors and their frames and thresholds   | 8         | Year 5   |
| 4418300000 | Parquet panels  | 8         | Year 5   |
| 4418400000 | Shuttering for concrete constructional work   | 8         | Year 5   |
| 4418500000 | Shingles and shakes   | 8         | Year 5   |
| 441890     | Other   |           |          |
| 4418901000 | Cellular wood panels  | 8         | Year 5   |
| 4418909000 | Other   | 8         | Year 5   |
| 441900     | Tableware and kitchenware,of wood.  |           |          |
| 4419001000 | Bowls   | 8         | Year 5   |
| 44190020   | Chopstick   |           |          |
| 4419002010 | Of bamboo   | 8         | Year 5   |
| 4419002090 | Other   | 8         | Year 5   |
| 4419009000 | Other   | 8         | Year 5   |
| 4420       | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 442010     | Statuettes and other ornaments, of wood  |           |          |
| 4420101000 | Statuettes   |           | Year 0   |
| 4420109000 | Other  |           | Year 0   |
| 442090     | Other  |           |          |
| 4420901000 | Wood marquetry and inlaid wood   |           | Year 0   |
| 44209020   | Articles of lacquerred wood(including those of lacquerred wood inlaid shells)  |           |          |
| 4420902010 | Cigarette caskets or case  |           | Year 0   |
| 4420902020 | Jewellery casket or case   |           | Year 0   |
| 4420902030 | Other articles of furniture,not falling within Chapter 94  |           | Year 0   |
| 4420902090 | Other  |           | Year 0   |
| 44209090   | Other  |           |          |
| 4420909010 | Cigarette, jewellery casketor case   |           | Year 0   |
| 4420909020 | Other articles of furniture,not falling within Chapter 94  |           | Year 0   |
| 4420909090 | Other  |           | Year 0   |
| 4421       | Other articles of wood.  |           |          |
| 4421100000 | Clothes hangers  | 8         | Year 5   |
| 442190     | Other  |           |          |
| 44219010   | Spools,cops,bobbins,sewing thread reels and the like,of turned wood  |           |          |
| 4421901010 | Bobbins  | 8         | Year 5   |
| 4421901090 | Other  | 8         | Year 5   |
| 4421902000 | Match splints; wooden pegs or pins for footwear  | 8         | Year 5   |
| 4421903000 | Toothpick  | 8         | Year 5   |
| 4421904000 | Wood paving blocks   | 8         | Year 5   |
| 4421905000 | Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles   | 8         | Year 5   |
| 4421909000 | Other  | 8         | Year 5   |
| 45         | Cork and articles of cork  |           |          |
| 4501       | Natural cork,raw or simply prepared; waste cork; crushed,granulated or ground cork.  |           |          |
| 4501100000 | Natural cork,raw or simply prepared  |           | Year 0   |
| 4501900000 | Other  |           | Year 0   |
| 4502000000 | Natural cork,debacked or roughly squared,or in rectangular(including square) blocks,plates,sheets or strip,(including sharp-edged blanks for corks or stoppers). |           | Year 0   |
| 4503       | Articles of natural cork.  |           |          |
| 4503100000 | Corks and stoppers   |           | Year 0   |
| 4503900000 | Other  |           | Year 0   |
| 4504       | Agglomerated cork(with or without a binding substance) and articles of agglomerated cork.  |           |          |
| 4504100000 | Blocks,plates,sheets and strip; tiles of any shape; solid cylinders,including discs  |           | Year 0   |
| 4504900000 | Other  |           | Year 0   |
| 46         | Manufactures of straw,of esparto or of other plaiting materials; basketware and wickerwork   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 4601       | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). |           |          |
| 460120     | 1. Mats,matting and screens of vegetable materials.   |           |          |
| 4601201000 | Mats  | 8         | Year 5   |
| 4601202000 | Screens   | 8         | Year 5   |
| 46019      | 2. Other:   |           |          |
| 460191     | A. Of vegetable materials   |           |          |
| 4601911000 | (1) Eunjukbaljang(of width less than 35cm)  |           | Year 0   |
| 4601919000 | (2) Other   |           | Year 0   |
| 460199     | B. Other  |           |          |
| 4601991000 | Articles in sheets plaitied with plastics   |           | Year 0   |
| 4601999000 | Other   |           | Year 0   |
| 4602       | Basketwork,wickerwork and other articles,made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.   |           |          |
| 460210     | Of vegetable materials  |           |          |
| 46021010   | Article of bamboo   |           |          |
| 4602101010 | Handbag   | 8         | Year 5   |
| 4602101020 | Basket  | 8         | Year 5   |
| 4602101030 | Trays, dishes, and other similar kitchen or tablewares  | 8         | Year 5   |
| 4602101090 | Other   | 8         | Year 5   |
| 4602102000 | Articles of rattan  | 8         | Year 5   |
| 4602103000 | Articles of rush  |           | Year 0   |
| 4602109000 | Other   | 8         | Year 5   |
| 4602900000 | Other   |           | Year 0   |
| 47         | Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard  |           |          |
| 470100     | Mechanical wood pulp.   |           |          |
| 4701001000 | 1. Unbleached   |           | Year 0   |
| 4701002000 | 2. Semi-bleached or bleached  |           | Year 0   |
| 4702000000 | Chemical wood pulp, dissolving grades.  |           | Year 0   |
| 4703       | Chemical wood pulp, soda or sulphate, other than dissolving grades.   |           |          |
| 47031      | 1. Unbleached:  |           |          |
| 4703110000 | A. Coniferous   |           | Year 0   |
| 4703190000 | B. Non-coniferous   |           | Year 0   |
| 47032      | 2. Semi-bleached or bleached:   |           |          |
| 470321     | A. Coniferous   |           |          |
| 4703211000 | Semi-bleached   |           | Year 0   |
| 4703212000 | Bleached  |           | Year 0   |
| 470329     | B. Non-coniferous   |           |          |
| 4703291000 | Semi-bleached   |           | Year 0   |
| 4703292000 | Bleached  |           | Year 0   |
| 4704       | Chemical wood pulp,sulphite,other than dissolving grades.   |           |          |
| 47041      | 1. Unbleached:  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 4704110000 | A. Coniferous  |           | Year 0   |
| 4704190000 | B. Non-coniferous  |           | Year 0   |
| 47042      | 2. Semi-bleached or bleached:  |           |          |
| 4704210000 | A. Coniferous  |           | Year 0   |
| 4704290000 | B. Non-coniferous  |           | Year 0   |
| 4705000000 | Wood pulp obtained by a combination of mechanical and chemical pulping processes.  |           | Year 0   |
| 4706       | Pulps of fibres derived from recovered(waste and scrap)paper or paperboard or of other fibrous cellulosic material.  |           |          |
| 4706100000 | 1. Cotton linters pulp   |           | Year 0   |
| 4706200000 | Pulps of fibres derived from recovered(waste and scrap)paper or paperboard   |           | Year 0   |
| 47069      | 3. Other:  |           |          |
| 470691     | A. Mechanical  |           |          |
| 4706911000 | (1) Unbleached   |           | Year 0   |
| 4706912000 | (2) Semi-bleached or bleached  |           | Year 0   |
| 470692     | B. Chemical  |           |          |
| 4706921000 | (1) Unbleached   |           | Year 0   |
| 4706922000 | (2) Semi-bleached or bleached  |           | Year 0   |
| 470693     | C. Semi-chemical   |           |          |
| 4706931000 | (1) Unbleached   |           | Year 0   |
| 4706932000 | (2) Semi-bleached or bleached  |           | Year 0   |
| 4707       | Recovered(waste and scrap) paper or paperboard.  |           |          |
| 4707100000 | Unbleached kraft paper or paperboard or corrugated paper or paperboard   |           | Year 0   |
| 4707200000 | Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass  |           | Year 0   |
| 4707300000 | 3. Paper or paperboard made mainly of mechanical pulp (for example,newspapers,journals and similar printed matter)   |           | Year 0   |
| 4707900000 | 4. Other,including unsorted waste and scrap  |           | Year 0   |
| 48         | Paper and paperboard; articles of paper pulp, of paper or of paperboard  |           |          |
| 4801000000 | Newsprint,in rolls or sheets.  |           | Year 0   |
| 4802       | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular(including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard. |           |          |
| 4802100000 | 1. Hand-made paper and paperboard  |           | Year 0   |
| 4802200000 | 2. Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard  |           | Year 0   |
| 4802300000 | 3. Carbonising base paper  |           | Year 0   |
| 4802400000 | 4. Wallpaper base  |           | Year 0   |
| 48025      | 5. Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:  |           |          |
| 480254     | A. Weighing less than 40g/m²   |           | _        |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 48025410   | (1) India paper   |           |          |
| 4802541010 | (a) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4802541090 | (b) Other   |           | Year 0   |
| 48025490   | (2) Other   |           |          |
| 4802549010 | (a) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4802549090 | (b) Other   |           | Year 0   |
| 480255     | B. Weighing 40g/m² or more but not more than 150g/m², in rolls  |           |          |
| 48025510   | (1) Printing or writing paper and paperboard  |           |          |
| 4802551010 | (a) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4802551090 | (b) Other   |           | Year 0   |
| 48025590   | (2) Other   |           |          |
| 4802559010 | (a) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4802559090 | (b) Other   |           | Year 0   |
| 480256     | C. Weighing 40g/m² or more but not more than 150g/m², in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state      |           |          |
| 48025610   | (1) Printing or writing paper and paperboard  |           |          |
| 4802561010 | (a) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4802561090 | (b) Other   |           | Year 0   |
| 48025690   | (2) Other   |           |          |
| 4802569010 | (a) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4802569090 | (b) Other   |           | Year 0   |
| 480257     | D. Other, weighing 40g/m or more but not more than 150g/m   |           |          |
| 48025710   | (1) Printing or writing paper and paperboard  |           |          |
| 4802571010 | (a) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4802571090 | (b) Other   |           | Year 0   |
| 48025790   | (2) Other   |           |          |
| 4802579010 | (a) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4802579090 | (b) Other   |           | Year 0   |
| 480258     | E. Weighing more than 150g/m²   |           |          |
| 48025810   | (1) Printing or writing paper and paperboard  |           |          |
| 4802581010 | (a) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4802581090 | (b) Other   |           | Year 0   |
| 48025820   | (2) For card used in statistical machines   |           |          |
| 4802582010 | (a) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4802582090 | (b) Other   |           | Year 0   |
| 48025890   | (3) Other   |           |          |
| 4802589010 | (a) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4802589090 | (b) Other   |           | Year 0   |
| 48026      | 6. Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: |           |          |
| 480261     | A. In rolls   |           |          |
| 48026110   | (1) Printing or writing paper and paperboard  |           |          |
| 4802611010 | (a) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4802611090 | (b) Other   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 48026190   | (2) Other  |           |          |
| 4802619010 | (a) Multi-ply paper and paperboard, bleached each layer  |           | Year 0   |
| 4802619090 | (b) Other  |           | Year 0   |
| 480262     | B. In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state  |           |          |
| 48026210   | (1) Printing or writing paper and paperboard   |           |          |
| 4802621010 | (a) Multi-ply paper and paperboard, bleached each layer  |           | Year 0   |
| 4802621090 | (b) Other  |           | Year 0   |
| 48026290   | (2) Other  |           |          |
| 4802629010 | (a) Multi-ply paper and paperboard, bleached each layer  |           | Year 0   |
| 4802629090 | (b) Other  |           | Year 0   |
| 480269     | C. Other   |           |          |
| 48026910   | (1) Printing or writing paper and paperboard   |           |          |
| 4802691010 | (a) Multi-ply paper and paperboard, bleached each layer  |           | Year 0   |
| 4802691090 | (b) Other  |           | Year 0   |
| 48026990   | (2) Other  |           |          |
| 4802699010 | (a) Multi-ply paper and paperboard, bleached each layer  |           | Year 0   |
| 4802699090 | (b) Other  |           | Year 0   |
| 480300     | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface—coloured, surface—decorated or printed, in rolls or sheets. |           |          |
| 4803001000 | Toilet or facial tissue stock for household or sanitary purposes   |           | Year 0   |
| 4803002000 | Cellulose wadding and webs   |           | Year 0   |
| 4803009000 | Other  |           | Year 0   |
| 4804       | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.  |           |          |
| 48041      | 1. Kraftliner:   |           |          |
| 4804110000 | Unbleached   |           | Year 0   |
| 4804190000 | Other  |           | Year 0   |
| 48042      | 2. Sack kraft paper:   |           |          |
| 4804210000 | Unbleached   |           | Year 0   |
| 4804290000 | Other  |           | Year 0   |
| 48043      | 3. Other kraft paper and paperboard weighing 150g/m² or less:  |           |          |
| 480431     | A. Unbleached  |           |          |
| 4804311000 | Electric insulating paper and paper board  |           | Year 0   |
| 4804312000 | Condenser paper and paperboard   |           | Year 0   |
| 4804313000 | Wrapping paper and paperboard  |           | Year 0   |
| 4804319000 | Other  |           | Year 0   |
| 480439     | B. Other   |           |          |
| 4804391000 | (1) Electric insulating paper and paperboard   |           | Year 0   |
| 4804392000 | (2) Condenser paper and paperboard   |           | Year 0   |
| 4804393000 | (3) Wrapping paper and paperboard  |           | Year 0   |
| 4804399000 | (4) Other  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 48044      | 4. Other kraft paper and paperboard weighing more than 150g/m² but less than 255g/m²  |           |          |
| 480441     | Unbleached  |           |          |
| 4804411000 | Electric insulating paper and paperboard  |           | Year 0   |
| 4804419000 | Other   |           | Year 0   |
| 4804420000 | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by chemical process |           | Year 0   |
| 4804490000 | Other   |           | Year 0   |
| 48045      | 5. Other kraft paper and paperboard weighing 225g/m or more:  |           |          |
| 4804510000 | Unbleached  |           | Year 0   |
| 4804520000 | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process      |           | Year 0   |
| 4804590000 | Other   |           | Year 0   |
| 4805       | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.                       |           |          |
| 48051      | 1. Fluting paper:   |           |          |
| 4805110000 | A. Semi-chemical fluting paper  |           | Year 0   |
| 4805120000 | B. Straw fluting paper  |           | Year 0   |
| 4805190000 | C. Other  |           | Year 0   |
| 48052      | 2. Testliner (recycled liner board):  |           |          |
| 480524     | A. Weighing 150g/m² or less   |           |          |
| 4805241000 | (1) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4805249000 | (2) Other   |           | Year 0   |
| 480525     | B. Weighing more than 150 g/m²  |           |          |
| 4805251000 | (1) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4805259000 | (2) Other   |           | Year 0   |
| 4805300000 | 3. Sulphite wrapping paper  |           | Year 0   |
| 4805400000 | 4. Filter paper and paperboard  |           | Year 0   |
| 4805500000 | 5. Felt paper and paperboard  |           | Year 0   |
| 48059      | 6. Other:   |           |          |
| 480591     | A. Weighing 150g/m² or less   |           |          |
| 4805911000 | (1) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 48059190   | (2) Other   |           |          |
| 4805919010 | (가) Condenser paper and paperboard  |           | Year 0   |
| 4805919090 | (나) Other   |           | Year 0   |
| 480592     | B. Weighing more than 150g/m² but less than 225g/m²   |           |          |
| 4805921000 | (1) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4805929000 | (2) Other   |           | Year 0   |
| 480593     | C. Weighing 225g/m² or more   |           |          |
| 4805931000 | (1) Multi-ply paper and paperboard, bleached each layer   |           | Year 0   |
| 4805939000 | (2) Other   |           | Year 0   |
| 4806       | Vegetable parchment, grease proof papers, tracing papers and glassine and other glazed transparent or translucent paper, in rolls or sheets.                |           |          |
| 4806100000 | Vegetable parchment   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 4806200000 | Greaseproof papers  |           | Year 0   |
| 4806300000 | Tracing papers  |           | Year 0   |
| 480640     | Glassine and other glazed transparent or translucent papers   |           |          |
| 4806401000 | Glassine paper  |           | Year 0   |
| 4806409000 | Other   |           | Year 0   |
| 4807000000 | Composite paper and paperboard(made by sticking flat layers of paper or paperboard together with an adhesive),not surface-coated or impregnated,whether or not internally reinforced,in rolls or sheets.  |           | Year 0   |
| 4808       | Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.  |           |          |
| 4808100000 | Corrugated paper and paperboard, whether or not perforated  |           | Year 0   |
| 4808200000 | Sack kraft paper, creped or crinkled, whether or not embossed or perforated   |           | Year 0   |
| 4808300000 | Other kraft paper,creped or crinkled,whether or not embossed or perforated  |           | Year 0   |
| 4808900000 | Other   |           | Year 0   |
| 4809       | Carbon paper,self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates),whether or not printed,in rolls or sheets.   |           |          |
| 4809100000 | Carbon or similar copying papers  |           | Year 0   |
| 480920     | Self-copy paper   |           |          |
| 4809201000 | One-ply   |           | Year 0   |
| 4809202000 | Multi-ply   |           | Year 0   |
| 480990     | Other   |           |          |
| 4809901000 | Transfer paper  |           | Year 0   |
| 4809902000 | Heat sensitive recording paper  |           | Year 0   |
| 4809903000 | Graphic art paper   |           | Year 0   |
| 4809909000 | Other   |           | Year 0   |
| 4810       | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. |           |          |
| 48101      | Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:                                   |           |          |
| 481013     | In rolls  |           |          |
| 4810131000 | Printing or writing paper and paperboard  |           | Year 0   |
| 4810139000 | Other   |           | Year 0   |
| 481014     | In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state  |           |          |
| 4810141000 | Printing or writing paper and paperboard  |           | Year 0   |
| 4810149000 | Other   |           | Year 0   |
| 481019     | Other   |           |          |
| 4810191000 | Printing or writing paper and paperboard  |           | Year 0   |
| 4810199000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 48102      | Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained  |           |          |
| 4810220000 | mechanical or chemi-mechanical process:  Light-weight coated paper  |           | Year 0   |
| 4810290000 | Other   |           | Year 0   |
| 48103      | Kraft paper and paperboard,other than that of a kind used   |           | 10010    |
| 40100      | for writing, printing or other graphic purposes:  |           |          |
| 4810310000 | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150g/m² or less   |           | Year 0   |
| 4810320000 | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150g/m²   |           | Year 0   |
| 4810390000 | Other   |           | Year 0   |
| 48109      | Other paper and paperboard:   |           |          |
| 4810920000 | Multi-ply   |           | Year 0   |
| 481099     | Other   |           |          |
| 4810991000 | Matrik paper  |           | Year 0   |
| 4810992000 | Filter paper  |           | Year 0   |
| 4810999000 | Other   |           | Year 0   |
| 4811       | Paper,paperboard,cellulose wadding and webs of cellulose fibres,coated,impregnated,covered,surface—coloured,surface—decorated or printed,in rolls or rectangular (including square) sheets, of any size,other than goods of the kind described in heading 48.03,48.09 or 48.10. |           |          |
| 481110     | 1. Tarred, bituminised or asphalted paper and paperboard  |           |          |
| 4811101000 | Roofing paper   |           | Year 0   |
| 4811109000 | Other   |           | Year 0   |
| 48114      | 2. Gummed or adhesive paper and paperboard:   |           |          |
| 4811410000 | Self-adhesive   |           | Year 0   |
| 4811490000 | Other   |           | Year 0   |
| 48115      | 3. Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):   |           |          |
| 481151     | A. Bleached,weighing more than 150g/m²  |           |          |
| 4811511000 | (1) Weighing more than 150g/m² but not more than 265g/m²  |           | Year 0   |
| 48115190   | (2) Other   |           |          |
| 4811519010 | (a) In rolls of a width exceeding 15cm; in rectangular(including square) sheets with one side exceeding 36cm and the other side exceeding 15cm in the unfolded state  |           | Year 0   |
| 4811519090 | (b) Other   |           | Year 0   |
| 4811590000 | B. Other  |           | Year 0   |
| 4811600000 | 4. Paper and paperboard,coated,impregnated or covered with wax,paraffin wax,stearin,oil or glycerol   |           | Year 0   |
| 481190     | 5. Other paper,paperboard,cellulose wadding and webs of cellulose fibres  |           |          |
| 48119010   | Other paper and paperboard  | ļ         |          |
| 4811901010 | Ruled, lined or squard  |           | Year 0   |
| 4811901090 | Other   | <u> </u>  | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 48119020   | Cellulose wadding and webs of cellulose fibers  |           |          |
| 4811902010 | Cellulose wadding   |           | Year 0   |
| 4811902090 | Other   |           | Year 0   |
| 4812000000 | Filter blocks,slabs and plates,of paper plup.   |           | Year 0   |
| 4813       | Cigarette paper, whether or not cut to size or in the form of booklets or tubes.  |           |          |
| 4813100000 | In the form of booklets or tubes  |           | Year 0   |
| 4813200000 | In rolls of a width not exceeding 5cm   |           | Year 0   |
| 4813900000 | Other   |           | Year 0   |
| 4814       | Wallpaper and similar wall coverings; window transparencies of paper.   |           |          |
| 4814100000 | "Ingrain" paper   |           | Year 0   |
| 481420     | Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics                        |           |          |
| 4814201000 | Wall paper  |           | Year 0   |
| 4814202000 | Lincrusta   |           | Year 0   |
| 4814209000 | Other   |           | Year 0   |
| 481430     | Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven   |           |          |
| 48143010   | Of kohemp fiber   |           |          |
| 4814301010 | Not dyed nor coloured   |           | Year 0   |
| 4814301020 | Dyed or coloured  |           | Year 0   |
| 4814309000 | Other   |           | Year 0   |
| 4814900000 | Other   |           | Year 0   |
| 4815000000 | Floor coverings on a base of paper or of paperboard, whether or not cut to size.  |           | Year 0   |
| 4816       | Carbon paper,self-copy paper and other copying or transfer papers(other than those of heading 48.09),duplicator stencils and offset plates,of paper,whether or not put up in boxes.                               |           |          |
| 4816100000 | Carbon or similar copying papers  |           | Year 0   |
| 481620     | Self-copy paper   |           |          |
| 4816201000 | One ply   |           | Year 0   |
| 4816202000 | Multi-ply   |           | Year 0   |
| 4816300000 | Duplicator stencils   |           | Year 0   |
| 481690     | Other   |           |          |
| 4816901000 | Transfer paper  |           | Year 0   |
| 4816902000 | Heat sensitive recording paper  |           | Year 0   |
| 4816903000 | Graphic art paper   |           | Year 0   |
| 4816909000 | Other   |           | Year 0   |
| 4817       | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. |           |          |
| 4817100000 | Envelopes   |           | Year 0   |
| 4817200000 | Letter cards,plain postcards and correspondence cards   |           | Year 0   |
| 4817300000 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 4818       | Toilet paper and similar paper,cellulose wadding or webs of cellulose fibres,of a kind used for household or sanitary purposes,in rolls of a width not exceeding 36cm,or cut to size or shape;handkerchiefs,cleansing tissues,towels,tablecloths,serviettes, napkins for babies, tampons,bed sheets and similar household,sanitary or hospital articles,articles of apparel and clothing                    |           |          |
|            | accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.   |           |          |
| 4818100000 | Toilet paper  |           | Year 0   |
| 4818200000 | Handkerchiefs, cleansing or facial tissues and towels   |           | Year 0   |
| 4818300000 | Tablecloths and serviettes  |           | Year 0   |
| 481840     | Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles   |           |          |
| 4818401000 | Napkin and napkin liners for babies   |           | Year 0   |
| 4818409000 | Other   |           | Year 0   |
| 4818500000 | Articles of apparel and clothing accessories  |           | Year 0   |
| 4818900000 | Other   |           | Year 0   |
| 4819       | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.  |           |          |
| 4819100000 | Cartons,boxes and cases,of corrugated paper or paperboard   |           | Year 0   |
| 4819200000 | Folding cartons, boxes and cases, of non-corrugated paper or paperboard   |           | Year 0   |
| 4819300000 | Sacks and bags, having a base of a width of 40cm or more  |           | Year 0   |
| 4819400000 | Other sacks and bags,including cones  |           | Year 0   |
| 481950     | Other packing containers,including record sleeves   |           |          |
| 4819501000 | Suitable for packing liquid   |           | Year 0   |
| 4819509000 | Other   |           | Year 0   |
| 4819600000 | Box files,letter trays,storage boxes and similar articles,of a kind used in offices,shops or the like   |           | Year 0   |
| 4820       | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard. |           |          |
| 4820100000 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles  |           | Year 0   |
| 4820200000 | Exercise-books  |           | Year 0   |
| 4820300000 | Binders(other than book covers), folders and file covers  |           | Year 0   |
| 4820400000 | Manifold business forms and interleaved carbon sets   |           | Year 0   |
| 4820500000 | Albums for samples or for collections   |           | Year 0   |
| 4820900000 | Other   |           | Year 0   |
| 4821       | Paper or paperboard labels of all kinds, whether or not printed.  |           |          |
| 4821100000 | Printed   |           | Year 0   |
| 4821900000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 4822       | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).  |           |          |
| 4822100000 | Of a kind used for winding textile yarn   |           | Year 0   |
| 4822900000 | Other   |           | Year 0   |
| 4823       | Other paper,paperboard,cellulose wadding and webs of cellulose fibres,cut to size or shape; other articles of paper pulp,paper,paperboard,cellulose wadding or webs of cellulose fibres.                      |           |          |
| 48231      | 1. Gummed or adhesive paper,in strips or rolls:   |           |          |
| 4823120000 | Self-adhesive   |           | Year 0   |
| 4823190000 | Other   |           | Year 0   |
| 4823200000 | 2. Filter-paper and paperboard  |           | Year 0   |
| 4823400000 | 3. Rolls, sheets and dials, printed for self-recording apparatus  |           | Year 0   |
| 4823600000 | 4. Trays, dishes, plates, cups and the like, of paper or paperboard   |           | Year 0   |
| 4823700000 | 5. Moulded or pressed articles of paper pulp  |           | Year 0   |
| 482390     | 6. Other  |           |          |
| 48239010   | A. Card for statistical machines or for calculation machines, perforated for otherwise worked for recording purpose   |           |          |
| 4823901010 | Cards punched   |           | Year 0   |
| 4823901090 | Other   |           | Year 0   |
| 4823902000 | B. Electric insulating paper  |           | Year 0   |
| 48239030   | C. Condenser paper and paperboard   |           |          |
| 4823903010 | (1) Of uncoated kraft paper and paperboard of a width exceeding 15cm but not more than 36cm weighing 150g/m² or less, bleached and in rolls   |           | Year 0   |
| 4823903020 | (2) Of uncoated paper and paperboard of a width exceeding 15cm but not more than 36cm weighing 150g/m² or less, in rolls, not further worked and processed than as specified in Note 3 to this Chapter        |           | Year 0   |
| 4823903090 | (3) Other   |           | Year 0   |
| 4823905000 | D. Perforated paper for jacquard weaking machines   |           | Year 0   |
| 48239090   | E. Other  |           |          |
| 4823909010 | (1) Uncoated multi-ply paper and paperboard of a width exceeding 15cm but not more than 36cm, with each layer bleached, in rolls, not further worked or processed than as specified in Note 3 to this Chapter |           | Year 0   |
| 4823909090 | (2) Other   |           | Year 0   |
| 49         | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans   |           |          |
| 4901       | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.   |           |          |
| 490110     | 1. In single sheets, whether or not folded  |           |          |
| 4901101000 | A. Printed in korean  |           | Year 0   |
| 4901109000 | B. Other  |           | Year 0   |
| 49019      | 2. Other:   |           |          |
| 490191     | A. Dictionaries and encyclopaedias, and serial instalments thereof  |           |          |
| 4901911000 | (1) Printed in korean   |           | Year 0   |
| 4901919000 | (2) Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 490199     | B. Other  |           |          |
| 4901991000 | (1) Printed in korean   |           | Year 0   |
| 4901999000 | (2) Other   |           | Year 0   |
| 4902       | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.  |           |          |
| 490210     | 1. Appearing at least four times a week   |           |          |
| 49021010   | A. Printed in Korean  |           |          |
| 4902101010 | Newspapers  |           | Year 0   |
| 4902101090 | Other   |           | Year 0   |
| 4902109000 | B. Other  |           | Year 0   |
| 490290     | 2. Other  |           |          |
| 49029010   | A. Printed in Korean  |           |          |
| 4902901010 | Journals  |           | Year 0   |
| 4902901090 | Other   |           | Year 0   |
| 49029090   | B. Other  |           |          |
| 4902909010 | Journals  |           | Year 0   |
| 4902909090 | Other   |           | Year 0   |
| 4903000000 | Children's picture, drawing or colouring books.   |           | Year 0   |
| 4904000000 | Music,printed or in manuscript,whether or not bound or illustrated.   |           | Year 0   |
| 4905       | Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.   |           |          |
| 4905100000 | 1. Globes   |           | Year 0   |
| 49059      | 2. Other  |           |          |
| 490591     | A. In book-form   |           |          |
| 4905911000 | Maps and hydrographic chart   |           | Year 0   |
| 4905919000 | Other   |           | Year 0   |
| 4905990000 | B. Other  |           | Year 0   |
| 490600     | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.           |           |          |
| 4906001000 | 1. Plans  |           | Year 0   |
| 4906002000 | 2. Drawings   |           | Year 0   |
| 4906009000 | 3. Other  |           | Year 0   |
| 490700     | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title. |           |          |
| 4907001000 | 1. Unused postage stamp   |           | Year 0   |
| 4907002000 | 2. Air way bill   |           | Year 0   |
| 4907009000 | 3. Other  |           | Year 0   |
| 4908       | Transfers(decalcomanias).   |           |          |
| 4908100000 | Transfers(decalcomanias), vitrifiable   |           | Year 0   |
| 490890     | Other   |           |          |
| 4908901000 | Transfers(decalcomanias) for cushion flooring sheet   |           | Year 0   |

| HS Code    | Description  | BASE RATE  | CATEGORY |
|------------|--|--|----------|
| 4908909000 | Other  |  | Year 0   |
| 4909000000 | Printed or illustrated postcards: printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. |  | Year 0   |
| 491000     | Calendars of any kind, printed, including calender blocks.   |  |          |
| 4910001000 | Of paper or paperboard   |  | Year 0   |
| 4910009000 | Other  |  | Year 0   |
| 4911       | Other printed matter, including printed pictures and photographs.  |  |          |
| 4911100000 | 1. Trade advertising material, commercial catalogues and the like  |  | Year 0   |
| 49119      | 2. Other:  |  |          |
| 491191     | A. Pictures, designs and photographs   |  |          |
| 4911911000 | (1) Printed plans and drawings   |  | Year 0   |
| 4911919000 | (2) Other  |  | Year 0   |
| 4911990000 | B. Other   |  | Year 0   |
| 50         | Silk   |  |          |
| 5001000000 | Silk-worm cocoons suitable for reeling.  | 51% or<br>5,276won/<br>kg,<br>whichever<br>is the<br>greater | Year 10  |
| 500200     | Raw silk(not thrown).  |  |          |
| 50020010   | White silk   |  |          |
| 5002001010 | Not more than 20 decitex   |  | Year 0   |
| 5002001020 | More than 20 decitex but not more than 25.56 decitex   |  | Year 0   |
| 5002001030 | More than 25.56 decitex but not more than 28.89 decitex  |  | Year 0   |
| 5002001040 | More than 28.89 decitex but not more than 36.67 decitex  |  | Year 0   |
| 5002001050 | More than 36.67 decitex  |  | Year 0   |
| 5002002000 | Doupion silk   |  | Year 0   |
| 5002009000 | Other  |  | Year 0   |
| 5003       | Silk waste(including cocoons unsuitable for reeling,yarn waste and garnetted stock).   |  |          |
| 500310     | 1. Not carded or combed  |  |          |
| 5003101000 | A. Cocoon waste  |  | Year 0   |
| 5003102000 | B. Floss silk  |  | Year 0   |
| 5003103000 | C. Bisu  |  | Year 0   |
| 5003104000 | D. Frison  |  | Year 0   |
| 5003109000 | E. Other   |  | Year 0   |
| 500390     | 2. Other   |  |          |
| 5003901000 | A. Pegine  |  | Year 0   |
| 5003902000 | B. Silk noil(Bourette)   |  | Year 0   |
| 5003909000 | C. Other   |  | Year 0   |
| 5004000000 | Silk yarn(other than yarn spun from silk waste) not put up for retail sale.  |  | Year 0   |
| 500500     | Yarn spun from silk waste,not put up for retail sale.  |  |          |
| 5005001000 | Hand made yarn   | 8  | Year 5   |
| 5005002000 | Yarn spun from silk waste  | 8  | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5005003000 | Yarn spun from noil silk  | 8         | Year 5   |
| 500600     | Silk yarn and yarn spun from silk waste,put up for retail sale; silk-worm gut.                      |           |          |
| 5006001000 | Silk yarn   |           | Year 0   |
| 5006002000 | Hand made yarn  |           | Year 0   |
| 5006003000 | Yarn spun from silk waste   |           | Year 0   |
| 5006004000 | Yarn spun from noil silk  |           | Year 0   |
| 5006005000 | Silk worm gut   |           | Year 0   |
| 5007       | Woven fabrics of silk or of silk waste.   |           |          |
| 5007100000 | Fabrics of noil silk  | 13        | Year 10  |
| 500720     | Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk       |           |          |
| 5007201000 | Silk fabrics,grey   | 13        | Year 10  |
| 50072020   | Woven fabrics, wholly of silk other than grey   |           |          |
| 5007202010 | Shibori   | 13        | Year 10  |
| 5007202020 | Satin   | 13        | Year 10  |
| 5007202030 | Crepe de chine  | 13        | Year 10  |
| 5007202090 | Other   | 13        | Year 10  |
| 5007209000 | Other   | 13        | Year 10  |
| 500790     | Other fabrics   |           |          |
| 5007901000 | Silk fabrics,grey   | 13        | Year 10  |
| 5007902000 | Silk woven fabrics, mixed with acetate yarn   | 13        | Year 10  |
| 5007903000 | Silk woven fabrics, mixed with other man-made fiber   | 13        | Year 10  |
| 5007904000 | Silk woven fabrics, mixed with wool   | 13        | Year 10  |
| 5007909000 | Other   | 13        | Year 10  |
| 51         | Wool,fine or coarse animal hair; horse-hair yarn and woven fabric                                   |           |          |
| 5101       | Wool,not carded or combed.  |           |          |
| 51011      | 1. Greasy, including fleece-washed wool:  |           |          |
| 5101110000 | A. Shorn wool   |           | Year 0   |
| 5101190000 | B. Other  |           | Year 0   |
| 51012      | 2. Degreased, not carbonised:   |           |          |
| 5101210000 | A. Shorn wool   |           | Year 0   |
| 5101290000 | B. Other  |           | Year 0   |
| 5101300000 | 3. Carbonised   |           | Year 0   |
| 5102       | Fine or coarse animal hair,not carded or combed.  |           |          |
| 51021      | 1. Fine animal hair:  |           |          |
| 5102110000 | A. Of Kashmir (cashmere) goats  |           | Year 0   |
| 5102190000 | B. Other  |           | Year 0   |
| 5102200000 | 2. Coarse animal hair   |           | Year 0   |
| 5103       | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock. |           |          |
| 5103100000 | 1. Noils of wool or of fine animal hair   |           | Year 0   |
| 5103200000 | 2. Other waste of wool or of fine animal hair   |           | Year 0   |
| 5103300000 | 3. Waste of coarse animal hair  |           | Year 0   |
| 5104000000 | Garnetted stock of wool or of fine or coarse animal hair.   |           | Year 0   |
| 5105       | Wool and fine or coarse animal hair,carded or combed(including combed wool in fragments).           |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5105100000 | 1. Carded wool  |           | Year 0   |
| 51052      | 2. Wool tops and other combed wool:   |           |          |
| 5105210000 | A. Combed wool in fragments   |           | Year 0   |
| 510529     | B. Other  |           |          |
| 5105291000 | (1) Top of all wool   |           | Year 0   |
| 5105292000 | (2) Top of blended wool   |           | Year 0   |
| 5105293000 | (3) Roving  |           | Year 0   |
| 5105299000 | (4) Other   |           | Year 0   |
| 51053      | 3. Fine animal hair,carded or combed:   |           |          |
| 5105310000 | A. Of Kashmir (cashmere) goats  |           | Year 0   |
| 5105390000 | B. Other  |           | Year 0   |
| 5105400000 | 4. Coarse animai hair,carded or combed  |           | Year 0   |
| 5106       | Yarn of carded wool,not put up for retail sale.   |           |          |
| 510610     | Containing 85% or more by weight of wool  |           |          |
| 5106101000 | Of all wool   |           | Year 0   |
| 5106109000 | Other   |           | Year 0   |
| 510620     | Containing less than 85% by weight of wool  |           |          |
| 5106201000 | Mixed with polyester fiber  |           | Year 0   |
| 5106202000 | Mixed with polyamide fiber  |           | Year 0   |
| 5106203000 | Mixed with acrylic fiber  |           | Year 0   |
| 5106204000 | Mixed with other synthetic fiber  |           | Year 0   |
| 5106209000 | Other   |           | Year 0   |
| 5107       | Yarn of combed wool,not put up for retail sale.   |           |          |
| 510710     | Containing 85% or more by weight of wool  |           |          |
| 5107101000 | Of all wool   | 8         | Year 5   |
| 5107102000 | Mixed with synthetic fiber  | 8         | Year 5   |
| 5107109000 | Mixed with other fiber  | 8         | Year 5   |
| 510720     | Containing less than 85% by weight of wool  |           |          |
| 5107201000 | Mixed with polyester fiber,   | 8         | Year 5   |
| 5107202000 | Mixed with polyamide fiber,   | 8         | Year 5   |
| 5107203000 | Mixed with acrylic fiber,   | 8         | Year 5   |
| 5107204000 | Mixed with other synthetic fiber,   | 8         | Year 5   |
| 5107209000 | Mixed with other fiber  | 8         | Year 5   |
| 5108       | Yarn of fine animal hair(carded or combed), not put up for retail sale.   |           |          |
| 5108100000 | Carded  |           | Year 0   |
| 5108200000 | Combed  |           | Year 0   |
| 5109       | Yarn of wool or fine animal hair,put up for retail sale.  |           |          |
| 510910     | Containing 85% or more by weight of wool or of fine animal hair.  |           |          |
| 5109101000 | Yarn of wool  |           | Year 0   |
| 5109109000 | Yarn of fine animal hair  |           | Year 0   |
| 510990     | Other   |           |          |
| 5109901000 | Yarn of wool  |           | Year 0   |
| 5109909000 | Yarn of fine animal hair  |           | Year 0   |
| 5110000000 | Yarn of coarse animal hair or of horsehair(including gimped horsehair yarn), whether or not put up for retail sale. |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5111       | Woven fabrics of carded wool or of carded fine animal hair.                                     |           |          |
| 51111      | Containing 85% or more by weight of wool or of fine animal hair:                                |           |          |
| 511111     | Of a weight not exceeding 300g/m²   |           |          |
| 5111111000 | Of wool   | 13        | Year 10  |
| 5111112000 | Of fine animal hair   | 13        | Year 10  |
| 511119     | Other   |           |          |
| 5111191000 | Of wool   | 13        | Year 10  |
| 5111192000 | Of fine animal hair   | 13        | Year 10  |
| 5111200000 | Other,mixed mainly or solely with man-made filaments  | 13        | Year 10  |
| 5111300000 | Other, mixed mainly or solely with man-made staple fibres                                       | 13        | Year 10  |
| 5111900000 | Other   | 13        | Year 10  |
| 5112       | Woven fabrics of combed wool or of combed fine animal hair.                                     |           |          |
| 51121      | Containing 85% or more by weight of wool or of fine animal hair:                                |           |          |
| 511211     | Of a weight not exceeding 200g/m²   |           |          |
| 5112111000 | Of wool   | 13        | Year 10  |
| 5112112000 | Of fine animal hair   | 13        | Year 10  |
| 511219     | Other   |           |          |
| 5112191000 | Of wool   | 13        | Year 10  |
| 5112192000 | Of fine animal hair   | 13        | Year 10  |
| 5112200000 | Other,mixed mainly or solely with man-made filaments  | 13        | Year 10  |
| 5112300000 | Other, mixed mainly or solely with man-made staple fibres                                       | 13        | Year 10  |
| 5112900000 | Other   | 13        | Year 10  |
| 5113000000 | Woven fabrics of coarse animal hair or of horsehair.  | 13        | Year 10  |
| 52         | Cotton  |           |          |
| 520100     | Cotton,not carded or combed.  |           |          |
| 5201001000 | Seed cotton   |           | Year 0   |
| 52010090   | Other   |           |          |
| 5201009010 | Less thsn 23.2mm (7/8 inch) of fibre-length   |           | Year 0   |
| 5201009020 | Not less than 23.2mm (7/8 inch), but less than 25.4mm (1 inch) of fibre-length.                 |           | Year 0   |
| 5201009030 | Not less than 25.4mm (1 inch), but less than 28.5mm (11/8 inch) of fibre-length.                |           | Year 0   |
| 5201009050 | Not less than $28.5^{mm}$ (1-1/8 inch), but less than $34.9^{mm}$ (1-3/8 inch) of fiber length. |           | Year 0   |
| 5201009060 | Not less than 34.9mm(1-3/8 inch) of fiber-length  |           | Year 0   |
| 5202       | Cotton waste (including yarn waste and garnetted stock).  |           |          |
| 5202100000 | 1. Yarn waste (including thread waste)  |           | Year 0   |
| 52029      | 2. Other:   |           |          |
| 5202910000 | A. Garnetted stock  |           | Year 0   |
| 5202990000 | B. Other  |           | Year 0   |
| 5203000000 | Cotton,carded or combed.  |           | Year 0   |
| 5204       | Cotton sewing,thread,whether or not put up for retail sale.                                     |           |          |
| 52041      | Not put up for retail sale:   |           |          |
| 5204110000 | Containing 85% or more by weight of cotton  | 8         | Year 5   |
| 5204190000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5204200000 | Put up for retail sale  |           | Year 0   |
| 5205       | Cotton yarn(other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.                      |           |          |
| 52051      | Single yarn,of uncombed fibres:   |           |          |
| 520511     | Measuring 714.29 decitex or more(not exceeding 14 metric number)  |           |          |
| 5205111000 | Unbleached or not mercerized  |           | Year 0   |
| 5205119000 | Other   |           | Year 0   |
| 520512     | Measuring less than 714.29 decitex but not less than 232.56 decitex(exceeding 14 metric number but not exceeding 43 metric number)  |           |          |
| 5205121000 | Unbleached or not mercerized  | 8         | Year 10  |
| 5205129000 | Other   | 8         | Year 10  |
| 520513     | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) |           |          |
| 5205131000 | Unbleached or not mercerized  |           | Year 0   |
| 5205139000 | Other   |           | Year 0   |
| 520514     | Measuring less than 192.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number)     |           |          |
| 5205141000 | Unbleached or not mercerized  |           | Year 0   |
| 5205149000 | Other   |           | Year 0   |
| 520515     | Measuring less than 125 decitex (exceeding 80 metric number)  |           |          |
| 5205151000 | Unbleached or not mercerized  |           | Year 0   |
| 5205159000 | Other   |           | Year 0   |
| 52052      | Single yarn, of combed fibres:  |           |          |
| 520521     | Measuring 714.29 decitex or more(not exceeding 14 metric number)  |           |          |
| 5205211000 | Unbleached or not mercerized  |           | Year 0   |
| 5205219000 | Other   |           | Year 0   |
| 520522     | Measuring less than 714.29 decitex but not less than 232.56 decitex(exceeding 14 metric number but not exceeding 43 metric number)  |           |          |
| 5205221000 | Unbleached or not mercerized  | 8         | Year 10  |
| 5205229000 | Other   | 8         | Year 10  |
| 520523     | Measuring less than 232.56 decitex but not less than 192.31 decitex(exceeding 43 metric number but not exceeding 52 metric number)  |           |          |
| 5205231000 | Unbleached or not mercerized  |           | Year 0   |
| 5205239000 | Other   |           | Year 0   |
| 520524     | Measuring less than 192.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number)     |           |          |
| 5205241000 | Unbleached or not mercerized  | 8         | Year 10  |
| 5205249000 | Other   | 8         | Year 10  |
| 520526     | Measuring less than 125 decitex but not less than 106.38 decitex(exceeding 80 metric number but not exceeding 94 metric number)     |           |          |
| 5205261000 | Unbleached or not mercerized  | 8         | Year 5   |
| 5205269000 | Other   | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 520527     | Measuring less than 106.38 decitex but not less than 83.33 decitex(exceeding 94 metric number but not exceeding 120 metric number)                                 |           |          |
| 5205271000 | Unbleached or not mercerized   |           | Year 0   |
| 5205279000 | Other  |           | Year 0   |
| 520528     | Measuring less than 83.33 decitex(exceeding 120metric number)  |           |          |
| 5205281000 | Unbleached or not mercerized   |           | Year 0   |
| 5205289000 | Other  |           | Year 0   |
| 52053      | Multiple(folded) or cabled yarn, of uncombed fibres:   |           |          |
| 520531     | Measuring per single yarn 714.29 decitex or more(not exceeding 14 metric number per single yarn)   |           |          |
| 5205311000 | Unbleached or not mercerized   |           | Year 0   |
| 5205319000 | Other  |           | Year 0   |
| 520532     | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex(exceeding 14 metric number but not exceeding 43 metric number per single yarn) |           |          |
| 5205321000 | Unbleached or not mercerized   |           | Year 0   |
| 5205329000 | Other  |           | Year 0   |
| 520533     | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex(exceeding 43 metric number but not exceeding 52 metric number per single yarn) |           |          |
| 5205331000 | Unbleached or not mercerized   | 8         | Year 5   |
| 5205339000 | Other  | 8         | Year 5   |
| 520534     | Measuring per single yarn less than 191.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number per single yarn)    |           |          |
| 5205341000 | Unbleached or not mercerized   |           | Year 0   |
| 5205349000 | Other  |           | Year 0   |
| 520535     | Measuring per single yarn less than 125 decitex(exceeding 80 metric number per single yarn)  |           |          |
| 5205351000 | Unbleached or not mercerized   |           | Year 0   |
| 5205359000 | Other  |           | Year 0   |
| 52054      | Multiple(folded) or cabled yarn, of combed fibres:   |           |          |
| 520541     | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)  |           |          |
| 5205411000 | Unbleached or not mercerized   |           | Year 0   |
| 5205419000 | Other  |           | Year 0   |
| 520542     | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex(exceeding 14 metric number but not exceeding 43 metric number per single yarn) |           |          |
| 5205421000 | Unbleached or not mercerized   |           | Year 0   |
| 5205429000 | Other  |           | Year 0   |
| 520543     | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex(exceeding 43 metric number but not exceeding 52 metric number per single yarn) |           |          |
| 5205431000 | Unbleached or not mercerized   |           | Year 0   |
| 5205439000 | Other  |           | Year 0   |
| 520544     | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number per single yarn)    |           |          |
| 5205441000 | Unbleached or not mercerized   | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 5205449000 | Other  | 8         | Year 5   |
| 520546     | Measuring per single yarn less than 125 decitex but not less than 106.38 decitex(exceeding 80 metric number but not exceeding 94 metric number per single yarn)    |           |          |
| 5205461000 | Unbleached or not mercerized   |           | Year 0   |
| 5205469000 | Other  |           | Year 0   |
| 520547     | Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex(exceeding 94 metric number but not exceeding 120 metric number per single yarn) |           |          |
| 5205471000 | Unbleached or not mercerized   | 8         | Year 5   |
| 5205479000 | Other  | 8         | Year 5   |
| 520548     | Measuring per single yarn less than 83.33 decitex(exceeding 120 metric number per single yarn)   |           |          |
| 5205481000 | Unbleached or not mercerized   |           | Year 0   |
| 5205489000 | Other  |           | Year 0   |
| 5206       | Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.  |           |          |
| 52061      | Single yarn, of uncombed fibres:   |           |          |
| 520611     | Measuring 714.29 decitex or more(not exceeding 14 metric number)   |           |          |
| 5206111000 | Unbleached or not mercerized   |           | Year 0   |
| 5206119000 | Other  |           | Year 0   |
| 520612     | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)                                |           |          |
| 5206121000 | Unbleached or not mercerized   |           | Year 0   |
| 5206129000 | Other  |           | Year 0   |
| 520613     | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)                                |           |          |
| 5206131000 | Unbleached or not mercerized   |           | Year 0   |
| 5206139000 | Other  |           | Year 0   |
| 520614     | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)                                   |           |          |
| 5206141000 | Unbleached or not mercerized   |           | Year 0   |
| 5206149000 | Other  |           | Year 0   |
| 520615     | Measuring less than 125 decitex(exceeding 80 metric number)  |           |          |
| 5206151000 | Unbleached or not mercerized   |           | Year 0   |
| 5206159000 | Other  |           | Year 0   |
| 52062      | Single yarn, of combed fibres:   |           |          |
| 520621     | Measuring 714.29 decitex or more(not exceeding 14 metric number)   |           |          |
| 5206211000 | Unbleached or not mercerized   |           | Year 0   |
| 5206219000 | Other  |           | Year 0   |
| 520622     | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)                                |           |          |
| 5206221000 | Unbleached or not mercerized   | 8         | Year 5   |
| 5206229000 | Other  | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 520623     | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)                                |           |          |
| 5206231000 | Unbleached or not mercerized   | 8         | Year 5   |
| 5206239000 | Other  | 8         | Year 5   |
| 520624     | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number not exceeding 80 metric number)                                       |           |          |
| 5206241000 | Unbleached or not mercerized   |           | Year 0   |
| 5206249000 | Other  |           | Year 0   |
| 520625     | Measuring less than 125 decitex(exceeding 80 metric number)  |           |          |
| 5206251000 | Unbleached or not mercerized   |           | Year 0   |
| 5206259000 | Other  |           | Year 0   |
| 52063      | Multiple(folded) or cabled yarn, of uncombed fibres:   |           |          |
| 520631     | Measuring per single yarn 714.29 decitex or more(not exceeding 14 metric number per single yarn)   |           |          |
| 5206311000 | Unbleached or not mercerized   |           | Year 0   |
| 5206319000 | Other  |           | Year 0   |
| 520632     | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex(exceeding 14 metric number but not exceeding 43 metric number per single yarn) |           |          |
| 5206321000 | Unbleached or not mercerized   |           | Year 0   |
| 5206329000 | Other  |           | Year 0   |
| 520633     | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex(exceeding 43 metric number but not exceeding 52 metric number per single yarn) |           |          |
| 5206331000 | Unbleached or not mercerized   |           | Year 0   |
| 5206339000 | Other  |           | Year 0   |
| 520634     | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number per single yarn)    |           |          |
| 5206341000 | Unbleached or not mercerized   |           | Year 0   |
| 5206349000 | Other  |           | Year 0   |
| 520635     | Measuring per single yarn less than 125 decitex(exceeding 80 metric number per single yarn)  |           |          |
| 5206351000 | Unbleached or not mercerized   |           | Year 0   |
| 5206359000 | Other  |           | Year 0   |
| 52064      | Multiple(folded) of cabled yarn, of combed fibres:   |           |          |
| 520641     | Measuring per single yarn 714.29 decitex or more(not exceeding 14 metric number per single yarn)   |           |          |
| 5206411000 | Unbleached or not mercerized   |           | Year 0   |
| 5206419000 | Other  |           | Year 0   |
| 520642     | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex(exceeding 14 metric number but not exceeding 43 metric number per single yarn) |           |          |
| 5206421000 | Unbleached or not mercerized   |           | Year 0   |
| 5206429000 | Other  |           | Year 0   |
| 520643     | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex(exceeding 43 metric number but not exceeding 52 metric number per single yarn) |           |          |
| 5206431000 | Unbleached or not mercerized   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5206439000 | Other   |           | Year 0   |
| 520644     | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number per single yarn) |           |          |
| 5206441000 | Unbleached or not mercerized  |           | Year 0   |
| 5206449000 | Other   |           | Year 0   |
| 520645     | Measuring per single yarn less than 125 decitex(exceeding 80 metric number per single yarn)   |           |          |
| 5206451000 | Unbleached or not mercerized  |           | Year 0   |
| 5206459000 | Other   |           | Year 0   |
| 5207       | Cotton yarn(other than sewing thread) put up for retail sale.   |           |          |
| 520710     | Containing 85% or more by weight of cotton  |           |          |
| 5207101000 | Unbleached or not mercerized  |           | Year 0   |
| 5207109000 | Other   |           | Year 0   |
| 520790     | Other   |           |          |
| 5207901000 | Unbleached or not mercerized  |           | Year 0   |
| 5207909000 | Other   |           | Year 0   |
| 5208       | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m².  |           |          |
| 52081      | Unbleached:   |           |          |
| 5208110000 | Plain weave, weighing not more than 100 g/m²  | 10        | Year 5   |
| 5208120000 | Plain weave, weighing more than 100 g/m²  | 10        | Year 10  |
| 5208130000 | 3-thread or 4-thread twill,including cross twill  | 10        | Year 5   |
| 5208190000 | Other fabrics   |           | Year 0   |
| 52082      | Bleached:   |           |          |
| 5208210000 | Plain weave, weighing not more than 100 g/m²  |           | Year 0   |
| 5208220000 | Plain weave, weighing more than 100 g/m²  | 10        | Year 5   |
| 5208230000 | 3-thread or 4-thread twill,including cross twill  |           | Year 0   |
| 5208290000 | Other fabrics   |           | Year 0   |
| 52083      | Dyed:   |           |          |
| 5208310000 | Plain weave, weighing not more than 100 g/m²  |           | Year 0   |
| 5208320000 | Plain weave, weighing more than 100 g/m²  |           | Year 0   |
| 5208330000 | 3-thread or 4-thread twill,including cross twill  |           | Year 0   |
| 5208390000 | Other fabrics   | 10        | Year 5   |
| 52084      | Of yarns of different colours:  |           |          |
| 5208410000 | Plain weave, weighing not more than 100 g/m²  |           | Year 0   |
| 5208420000 | Plain weave, weighing more than 100 g/m²  | 10        | Year 5   |
| 5208430000 | 3-thread or 4-thread twill,including cross twill  |           | Year 0   |
| 5208490000 | Other fabrics   | 10        | Year 5   |
| 52085      | Printed:  |           |          |
| 5208510000 | Plain weave, weighing not more than 100 g/m²  |           | Year 0   |
| 5208520000 | Plain weave, weighing more than 100 g/m²  |           | Year 0   |
| 5208530000 | 3-thread or 4-thread twill,including cross twill  |           | Year 0   |
| 5208590000 | Other fabrics   |           | Year 0   |
| 5209       | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m².  |           |          |
| 52091      | Unbleached:   |           |          |
| 5209110000 | Plain weave   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 5209120000 | 3-thread or 4-thread twill,including cross twill   | 10        | Year 5   |
| 5209190000 | Other fabrics  |           | Year 0   |
| 52092      | Bleached:  |           |          |
| 5209210000 | Plain weave  |           | Year 0   |
| 5209220000 | 3-thread or 4-thread twill,including cross twill   |           | Year 0   |
| 5209290000 | Other fabrics  |           | Year 0   |
| 52093      | Dyed:  |           |          |
| 5209310000 | Plain weave  |           | Year 0   |
| 5209320000 | 3-thread or 4-thread twill,including cross twill   | 10        | Year 5   |
| 5209390000 | Other fabrics  | 10        | Year 5   |
| 52094      | Of yarns of different colours:   |           |          |
| 5209410000 | Plain weave  |           | Year 0   |
| 5209420000 | Denim  | 10        | Year 5   |
| 5209430000 | Other fabrics of 3-thread or 4-thread twill,including cross twill  |           | Year 0   |
| 5209490000 | Other fabrics  |           | Year 0   |
| 52095      | Printed:   |           |          |
| 5209510000 | Plain weave  |           | Year 0   |
| 5209520000 | 3-thread or 4-thread twill,including cross twill   |           | Year 0   |
| 5209590000 | Other fabrics  | 10        | Year 5   |
| 5210       | Woven fabrics, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m². |           | , 5 %, 5 |
| 52101      | Unbleached:  |           |          |
| 5210110000 | Plain weave  | 10        | Year 5   |
| 5210120000 | 3-thread or 4-thread twill,including cross twill   |           | Year 0   |
| 5210190000 | Other fabrics  |           | Year 0   |
| 52102      | Bleached:  |           |          |
| 5210210000 | Plain weave  |           | Year 0   |
| 5210220000 | 3-thread or 4-thread twill,including cross twill   |           | Year 0   |
| 5210290000 | Other fabrics  |           | Year 0   |
| 52103      | Dyed:  |           |          |
| 5210310000 | Plain weave  | 10        | Year 5   |
| 5210320000 | 3-thread or 4-thread twill,including cross twill   |           | Year 0   |
| 5210390000 | Other fabrics  | 10        | Year 5   |
| 52104      | Of yarns of different colours:   |           |          |
| 5210410000 | Plain weave  |           | Year 0   |
| 5210420000 | 3-thread or 4-thread twill,including cross twill   |           | Year 0   |
| 5210490000 | Other fabrics  |           | Year 0   |
| 52105      | Printed:   |           |          |
| 5210510000 | Plain weave  |           | Year 0   |
| 5210520000 | 3-thread or 4-thread twill,including cross twill   |           | Year 0   |
| 5210590000 | Other fabrics  |           | Year 0   |
| 5211       | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m².      |           |          |
| 52111      | Unbleached:  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 5211110000 | Plain weave  |           | Year 0   |
| 5211120000 | 3-thread or 4-thread twill,including cross twill   |           | Year 0   |
| 5211190000 | Other fabrics  |           | Year 0   |
| 52112      | Bleached:  |           |          |
| 5211210000 | Plain weave  |           | Year 0   |
| 5211220000 | 3-thread or 4-thread twill,including cross twill   |           | Year 0   |
| 5211290000 | Other fabrics  |           | Year 0   |
| 52113      | Dyed:  |           |          |
| 5211310000 | Plain weave  |           | Year 0   |
| 5211320000 | 3-thread or 4-thread twill,including cross twill   |           | Year 0   |
| 5211390000 | Other fabrics  |           | Year 0   |
| 52114      | Of yarns of different colours:   |           |          |
| 5211410000 | Plain weave  |           | Year 0   |
| 5211420000 | Denim  | 10        | Year 5   |
| 5211430000 | Other fabrics of 3-thread or 4-thread twill,including cross twill                                  |           | Year 0   |
| 5211490000 | Other fabrics  |           | Year 0   |
| 52115      | Printed:   |           |          |
| 5211510000 | Plain weave  |           | Year 0   |
| 5211520000 | 3-thread or 4-thread twill,including cross twill   |           | Year 0   |
| 5211590000 | Other fabrics  |           | Year 0   |
| 5212       | Other woven fabrics of cotton.   |           |          |
| 52121      | Weighing not more than 200g/m²   |           |          |
| 5212110000 | Unbleached   |           | Year 0   |
| 5212120000 | Bleached   |           | Year 0   |
| 5212130000 | Dyed   |           | Year 0   |
| 5212140000 | Of yarns of different colours  |           | Year 0   |
| 5212150000 | Printed  |           | Year 0   |
| 52122      | Weighing more than 200g/m²:  |           |          |
| 5212210000 | Unbleached   |           | Year 0   |
| 5212220000 | Bleached   |           | Year 0   |
| 5212230000 | Dyed   |           | Year 0   |
| 5212240000 | Of yarns of different colours  |           | Year 0   |
| 5212250000 | Printed  |           | Year 0   |
| 53         | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn:                        |           |          |
| 5301       | Flax,raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). |           |          |
| 5301100000 | 1. Flax,raw or retted  |           | Year 0   |
| 53012      | 2. Flax, broken, scutched, hackled or otherwise processed, but not spun:                           |           |          |
| 5301210000 | A. Broken or scutched  |           | Year 0   |
| 5301290000 | B. Other   |           | Year 0   |
| 530130     | 3. Flax tow and waste  |           |          |
| 5301301000 | Flax tow   |           | Year 0   |
| 5301302000 | Flax waste   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 5302       | True hemp (Cannabis sativa L.),raw or processed but not spun; tow and waste of true hemp(including yarn waste and garnetted stock).  |           |          |
| 5302100000 | 1. True hemp,raw or retted   |           | Year 0   |
| 530290     | 2. Other   |           |          |
| 5302901000 | A. True hemp,broken,scutched,hackled or otherwise processed,but not spun.  |           | Year 0   |
| 53029020   | B. Tow and waste of true hemp  |           |          |
| 5302902010 | Tow of true hemp   |           | Year 0   |
| 5302902020 | Waste of true hemp   |           | Year 0   |
| 5303       | Jute and other textile bast fibres(excluding flax,true hemp and ramie),raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).  |           |          |
| 530310     | 1. Jute and other textile bast fibres, raw or retted   |           |          |
| 5303101000 | A. Jute  |           | Year 0   |
| 5303102000 | B. Other textile bast fibres   |           | Year 0   |
| 530390     | 2. Other   |           |          |
| 53039010   | A. Jute and other textile bast fiber, broken, scutched, hackled, or otherwise processed, but not spun  |           |          |
| 5303901010 | (1) Jute   |           | Year 0   |
| 5303901090 | (2) Other textile bast fibres  |           | Year 0   |
| 53039090   | B. Other   |           |          |
| 5303909010 | Tow and waste of jute  |           | Year 0   |
| 5303909090 | Tow and waste of other taxtile bast fibres   |           | Year 0   |
| 5304       | Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).  |           |          |
| 530410     | 1. Sisal and other textile fibers of the genus Agave, raw  |           |          |
| 5304101000 | Sisal  |           | Year 0   |
| 5304109000 | Other  |           | Year 0   |
| 530490     | 2. Other   |           |          |
| 53049010   | Sisal and other textile fibers of the genus Agave, processed but not spun  |           |          |
| 5304901010 | Sisal  |           | Year 0   |
| 5304901090 | Other  |           | Year 0   |
| 53049090   | Other  |           |          |
| 5304909010 | Tow and waste of sisal   |           | Year 0   |
| 5304909090 | Other  |           | Year 0   |
| 5305       | Coconut,abaca(Manila hemp or Musa textilis Nee),ramie and other vegetable textile fibres,not elsewhere specified or included,raw or processed but not spun; tow,noils and waste of these fibres(including yarn waste and garnetted stock). |           |          |
| 53051      | 1. Of coconut(coir):   |           |          |
| 5305110000 | A. Raw   |           | Year 0   |
| 5305190000 | B. Other   |           | Year 0   |
| 53052      | 2. Of abaca:   |           |          |
| 5305210000 | A. Raw   |           | Year 0   |
| 5305290000 | B. Other   |           | Year 0   |
| 530590     | 3. Other:  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5305901000 | A. Raw  |           | Year 0   |
| 5305909000 | B. Other  |           | Year 0   |
| 5306       | Flax yarn.  |           |          |
| 530610     | Single  |           |          |
| 5306101000 | Of all flax   |           | Year 0   |
| 5306102000 | Of mixed  |           | Year 0   |
| 530620     | Multiple(folded) or cabled  |           |          |
| 5306201000 | Of all flax   |           | Year 0   |
| 5306202000 | Of mixed  |           | Year 0   |
| 5307       | Yarn of jute or of other textile bast fibres of heading 53.03.                |           |          |
| 530710     | Single  |           |          |
| 5307101000 | Of jute   |           | Year 0   |
| 5307109000 | Other   |           | Year 0   |
| 530720     | Multiple(folded) of cabled  |           |          |
| 5307201000 | Of jute   |           | Year 0   |
| 5307209000 | Other   |           | Year 0   |
| 5308       | Yarn of other vegetable textile fibres; paper yarn.                           |           |          |
| 5308100000 | Coir yarn   |           | Year 0   |
| 5308200000 | True hemp yarn  |           | Year 0   |
| 530890     | Other   |           |          |
| 5308901000 | Ramie yarn  |           | Year 0   |
| 5308909000 | Other   |           | Year 0   |
| 5309       | Woven fabrics of flax.  |           |          |
| 53091      | Containing 85% or more by weight of flax:                                     |           |          |
| 5309110000 | Unbleached or bleached  |           | Year 0   |
| 5309190000 | Other   | 8         | Year 5   |
| 53092      | Containing less than 85% by weight of flax:                                   |           |          |
| 5309210000 | Unbleached or bleached  | 8         | Year 5   |
| 5309290000 | Other   | 8         | Year 5   |
| 5310       | Woven fabrics of jute or of other textile bast fibres of heading 53.03.       |           |          |
| 531010     | Unbleached  |           |          |
| 5310101000 | Jute fabrics  |           | Year 0   |
| 5310109000 | Other   |           | Year 0   |
| 531090     | Other   |           |          |
| 5310901000 | Jute fabrics  |           | Year 0   |
| 5310909000 | Other   |           | Year 0   |
| 531100     | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn. |           |          |
| 5311001000 | Of ramie  |           | Year 0   |
| 5311002000 | Of true hemp  |           | Year 0   |
| 5311003000 | Of paper yarn   |           | Year 0   |
| 5311009000 | Other   |           | Year 0   |
| 54         | Man-made filaments  |           |          |
| 5401       | Sewing thread of man-made filaments, whether or not put up for retail sale.   |           |          |
| 540110     | Of synthetic filaments  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 5401101000 | Of nylon or other polyamides   | 8         | Year 5   |
| 5401102000 | Of polyesters  | 8         | Year 5   |
| 5401103000 | Of acrylic polymers  | 8         | Year 5   |
| 5401109000 | Other  | 8         | Year 5   |
| 540120     | Of artifical filaments   |           |          |
| 5401201000 | Of viscose rayon   |           | Year 0   |
| 5401202000 | Of cellulose acetate   |           | Year 0   |
| 5401209000 | Other  |           | Year 0   |
| 5402       | Synthetic filament yarn(other than sewing thread), not put up for ratail sale, including synthetic monofilament of less than 67 decitex. |           |          |
| 5402100000 | High tenacity yarn of nylon or other polymides.  |           | Year 0   |
| 5402200000 | High tenacity yarn of polyesters   |           | Year 0   |
| 54023      | Textured yarn:   |           |          |
| 5402310000 | Of nylon or other polyamides, measuring per single yarn not more than 50 tex   | 8         | Year 5   |
| 5402320000 | Of nylon or other polyamides,measuring per single yarn more than 50 tex  |           | Year 0   |
| 5402330000 | Of polyesters  |           | Year 0   |
| 5402390000 | Other  |           | Year 0   |
| 54024      | Other yarn, single, untwisted or with a twist of not exceeding 50 turns per metre:   |           |          |
| 5402410000 | Of nylon or other polyamides   | 8         | Year 5   |
| 5402420000 | Of polyesters, partially oriented  |           | Year 0   |
| 5402430000 | Of polyesters, other   |           | Year 0   |
| 540249     | Other  |           |          |
| 5402491000 | Of acrylic polymers  |           | Year 0   |
| 5402492000 | Of polypropylene   | 8         | Year 5   |
| 54025      | Other yarn, single, with a twist of exceeding 50 turns per metre:  |           |          |
| 5402510000 | Of nylon or other polyamides   |           | Year 0   |
| 5402520000 | Of polyesters  |           | Year 0   |
| 540259     | Other  |           |          |
| 5402591000 | Of acrylic polymers  | 8         | Year 5   |
| 5402599000 | Other  | 8         | Year 5   |
| 54026      | Other yarn, multiple(folded) or cabled:  |           |          |
| 5402610000 | Of nylon or other polyamides   |           | Year 0   |
| 5402620000 | Of polyesters  |           | Year 0   |
| 540269     | Other  |           |          |
| 5402691000 | Of acrylic polymers  |           | Year 0   |
| 5402692000 | Of polyvinyl alcohol   |           | Year 0   |
| 5402699000 | Other  |           | Year 0   |
| 5403       | Artificial filament yarn(other than sewing thread),not put up for retail sale,including artificial monofilament of less than 67 decitex. |           |          |
| 5403100000 | High tenacity yarn of viscose rayon  |           | Year 0   |
| 540320     | Textured yarn  |           |          |
| 5403201000 | Of viscose rayon   |           | Year 0   |
| 5403202000 | Of cellulose acetate   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 5403209000 | Other  |           | Year 0   |
| 54033      | Other yarn, single:  |           |          |
| 5403310000 | Of viscose rayon,untwisted or with a twist not exceeding 120 turns per metre   |           | Year 0   |
| 5403320000 | Of viscose rayon, with a twist exceeding 120 turns per metre   |           | Year 0   |
| 5403330000 | Of cellulose acetate   | 8         | Year 10  |
| 5403390000 | Other  |           | Year 0   |
| 54034      | Other yarn, multiple(folded) or cabled:  |           |          |
| 5403410000 | Of viscose rayon   |           | Year 0   |
| 5403420000 | Of cellulose acetate   |           | Year 0   |
| 5403490000 | Other  |           | Year 0   |
| 5404       | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like(for example,artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.    |           |          |
| 540410     | Monofilament   |           |          |
| 5404101000 | Of nylon or other polyamides   |           | Year 0   |
| 5404102000 | Of polyurethane  |           | Year 0   |
| 5404103000 | Of polyvinyl alcohol   |           | Year 0   |
| 5404109000 | Other  |           | Year 0   |
| 540490     | Other  |           |          |
| 5404901000 | of strip   |           | Year 0   |
| 5404909000 | Other  |           | Year 0   |
| 540500     | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like(for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm. |           |          |
| 5405001000 | Monofilament   |           | Year 0   |
| 5405009000 | Other  |           | Year 0   |
| 5406       | Man-made filament yarn(other than sewing thread), put up for retail sale.  |           |          |
| 540610     | Synthetic filament yarn  |           |          |
| 54061010   | Textured   |           |          |
| 5406101010 | Of nylon or other polyamides   |           | Year 0   |
| 5406101020 | Of polyesters  |           | Year 0   |
| 5406101090 | Other  |           | Year 0   |
| 54061020   | Non-textured   |           |          |
| 5406102010 | Of nylon or other polyamides   |           | Year 0   |
| 5406102020 | Of polyesters  |           | Year 0   |
| 5406102090 | Other  |           | Year 0   |
| 540620     | Artificial filament yarn   |           |          |
| 5406201000 | Textured   |           | Year 0   |
| 5406202000 | Non-textured   |           | Year 0   |
| 5407       | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.  |           |          |
| 540710     | Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters   |           |          |
| 5407101000 | Of nylon or other polyamides   | 8         | Year 5   |
| 5407102000 | Of polyesters  | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5407200000 | Woven fabrics obtained from strip or the like   |           | Year 0   |
| 5407300000 | Fabrics specified in note 9 to section X I  |           | Year 0   |
| 54074      | Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:                    |           |          |
| 5407410000 | Unbleached or bleached  |           | Year 0   |
| 5407420000 | Dyed  | 8         | Year 5   |
| 5407430000 | Of yarns of different colours   |           | Year 0   |
| 5407440000 | Printed   |           | Year 0   |
| 54075      | Other woven fabrics, containing 85% or more by weight of textured polyester filaments:                              |           |          |
| 5407510000 | Unbleached or bleached  |           | Year 0   |
| 5407520000 | Dyed  |           | Year 0   |
| 5407530000 | Of yarns of different colours   |           | Year 0   |
| 5407540000 | Printed   |           | Year 0   |
| 54076      | Other woven fabrics, containing 85% or more by weight of polyester filaments:                                       |           |          |
| 540761     | Containing 85% or more by weight of non-textured polyester filaments  |           |          |
| 5407611000 | Unbleached or bleached  | 8         | Year 5   |
| 5407612000 | Dyed  | 8         | Year 5   |
| 5407613000 | Of yarns of different colours   | 8         | Year 5   |
| 5407614000 | Printed   | 8         | Year 5   |
| 540769     | Other   |           |          |
| 5407691000 | Unbleached or bleached  |           | Year 0   |
| 5407692000 | Dyed  |           | Year 0   |
| 5407693000 | Of yarns of different colours   |           | Year 0   |
| 5407694000 | Printed   |           | Year 0   |
| 54077      | Other woven fabrics, containing 85% or more by weight of synthetic filaments:                                       |           |          |
| 540771     | Unbleached or bleached  |           |          |
| 5407711000 | Of acrylic polymers   |           | Year 0   |
| 5407719000 | Other   |           | Year 0   |
| 540772     | Dyed  |           |          |
| 5407721000 | Of acrylic polymers   |           | Year 0   |
| 5407729000 | Other   |           | Year 0   |
| 540773     | Of yarns of different colours   |           |          |
| 5407731000 | Of acrylic polymers   |           | Year 0   |
| 5407739000 | Other   |           | Year 0   |
| 540774     | Printed   |           |          |
| 5407741000 | Of acrylic polymers   |           | Year 0   |
| 5407749000 | Other   |           | Year 0   |
| 54078      | Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: |           |          |
| 540781     | Unbleached or bleached  |           |          |
| 5407811000 | Of nylon or other polyamides  |           | Year 0   |
| 5407812000 | Of polyesters   |           | Year 0   |
| 5407813000 | Of acrylic polymers   |           | Year 0   |
| 5407819000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 540782     | Dyed  |           |          |
| 5407821000 | Of nylon or other polyamides  |           | Year 0   |
| 5407822000 | Of polyesters   |           | Year 0   |
| 5407823000 | Of acrylic polymers   |           | Year 0   |
| 5407829000 | Other   |           | Year 0   |
| 540783     | Of yarn of different colours  |           |          |
| 5407831000 | Of nylon or other polyamides  |           | Year 0   |
| 5407832000 | Of polyesters   |           | Year 0   |
| 5407833000 | Of acrylic polymers   |           | Year 0   |
| 5407839000 | Other   |           | Year 0   |
| 540784     | Printed   |           |          |
| 5407841000 | Of nylon or other polyamides  |           | Year 0   |
| 5407842000 | Of polyesters   |           | Year 0   |
| 5407843000 | Of acrylic polymers   |           | Year 0   |
| 5407849000 | Other   |           | Year 0   |
| 54079      | Other woven fabrics:  |           |          |
| 540791     | Unbleached or bleached  |           |          |
| 5407911000 | Of nylon or other polyamides  |           | Year 0   |
| 5407912000 | Of polyesters   |           | Year 0   |
| 5407913000 | Of acrylic polymers   |           | Year 0   |
| 5407919000 | Other   |           | Year 0   |
| 540792     | Dyed  |           |          |
| 5407921000 | Of nylon or other polyamides  | 8         | Year 5   |
| 5407922000 | Of polyesters   | 8         | Year 5   |
| 5407923000 | Of acrylic polymers   | 8         | Year 5   |
| 5407929000 | Other   | 8         | Year 5   |
| 540793     | Of yarns of different colours   |           |          |
| 5407931000 | Of nylon or other polyamides  |           | Year 0   |
| 5407932000 | Of polyesters   |           | Year 0   |
| 5407933000 | Of acrylic polymers   |           | Year 0   |
| 5407939000 | Other   |           | Year 0   |
| 540794     | Printed   |           |          |
| 5407941000 | Of nylon or other polyamides  |           | Year 0   |
| 5407942000 | Of polyesters   |           | Year 0   |
| 5407943000 | Of acrylic polymers   |           | Year 0   |
| 5407949000 | Other   |           | Year 0   |
| 5408       | Woven fabrics of artificial filament yarn including woven fabrics obtained from materials of heading 54.05. |           |          |
| 5408100000 | Woven fabrics obtained from high tenacity yarn of viscose rayon   |           | Year 0   |
| 54082      | Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:          |           |          |
| 5408210000 | Unbleached or bleached.   |           | Year 0   |
| 5408220000 | Dyed  |           | Year 0   |
| 5408230000 | Of yarns of different colours   |           | Year 0   |
| 5408240000 | Printed   |           | Year 0   |
| 54083      | Other woven fabrics:  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5408310000 | Unbleached or bleached  |           | Year 0   |
| 5408320000 | Dyed  | 8         | Year 5   |
| 5408330000 | Of yarns of different colours   |           | Year 0   |
| 5408340000 | Printed   |           | Year 0   |
| 55         | Man-made staple fibres  |           |          |
| 5501       | Synthetic filament tow.   |           |          |
| 5501100000 | Of nylon or other polyamides  |           | Year 0   |
| 5501200000 | Of polyesters   |           | Year 0   |
| 550130     | Acrylic or modacrylic   |           |          |
| 5501301000 | Acrylic   |           | Year 0   |
| 5501302000 | Modacrylic  |           | Year 0   |
| 5501900000 | Other   |           | Year 0   |
| 550200     | Artificial filament tow.  |           |          |
| 5502001000 | Of viscose rayon  |           | Year 0   |
| 55020020   | Of cellulose acetate  |           |          |
| 5502002010 | Less than 44,000 decitex  |           | Year 0   |
| 5502002020 | Not less than 44,000 decitex  |           | Year 0   |
| 5502009000 | Other   |           | Year 0   |
| 5503       | Synthetic staple fibres, not carded, combed or otherwise processed for spinning.  |           |          |
| 550310     | Of nylon or other polyamides  |           |          |
| 5503101000 | Of special section face   | 8         | Year 5   |
| 5503109000 | Other   | 8         | Year 5   |
| 550320     | Of polyesters   |           |          |
| 5503201000 | Of special scetion face   |           | Year 0   |
| 5503209000 | Other   |           | Year 0   |
| 550330     | Acrylic or modacrylic   |           |          |
| 55033010   | Acrylic   |           |          |
| 5503301010 | Of special scetion face   | 8         | Year 5   |
| 5503301020 | Of conjugated section face  | 8         | Year 5   |
| 5503301090 | Other   | 8         | Year 5   |
| 55033020   | Modacrylic  |           |          |
| 5503302010 | Of special section face   | 8         | Year 5   |
| 5503302020 | Of conjugated section face  | 8         | Year 5   |
| 5503302090 | Other   | 8         | Year 5   |
| 5503400000 | Of polypropylene  |           | Year 0   |
| 5503900000 | Other   |           | Year 0   |
| 5504       | Artificial staple fibres, not carded, combed or otherwise processed for spinning. |           |          |
| 550410     | 1. Of viscose rayon   |           |          |
| 5504101000 | Of special section face   |           | Year 0   |
| 5504102000 | Of polynosic section face   |           | Year 0   |
| 5504109000 | Other   |           | Year 0   |
| 550490     | 2. Other  |           |          |
| 5504901000 | A. Of cellulose acetate   |           | Year 0   |
| 5504902000 | B. Of lyocell   |           | Year 0   |
| 5504909000 | C. Other  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 5505       | Waste(including noils, yarn waste and garnetted stock) of man-made fibres.             |           |          |
| 5505100000 | Of synthetic fibres  |           | Year 0   |
| 5505200000 | Of artificial fibres   |           | Year 0   |
| 5506       | Synthetic staple fibres, carded, combed or otherwise processed for spinning.           |           |          |
| 550610     | Of nylon or other polyamides   |           |          |
| 5506101000 | Of special section face  |           | Year 0   |
| 5506109000 | Other  |           | Year 0   |
| 550620     | Of polyesters  |           |          |
| 5506201000 | Of special section face  |           | Year 0   |
| 5506209000 | Other  |           | Year 0   |
| 550630     | Acrylic or modacrylic  |           |          |
| 55063010   | Acrylic  |           |          |
| 5506301010 | Of special section face  |           | Year 0   |
| 5506301020 | Of conjugated section face   |           | Year 0   |
| 5506301090 | Other  |           | Year 0   |
| 55063020   | Modacrylic   |           |          |
| 5506302010 | Of special section face  |           | Year 0   |
| 5506302020 | Of conjugated section face   |           | Year 0   |
| 5506302090 | Other  |           | Year 0   |
| 5506900000 | Other  |           | Year 0   |
| 550700     | Artificial staple fibres, carded, combed or otherwise                                  |           |          |
|            | processed for spinning.  |           |          |
| 55070010   | Of viscose rayon   |           |          |
| 5507001010 | Of special section face  |           | Year 0   |
| 5507001020 | Of polynosic section face  |           | Year 0   |
| 5507001090 | Other  |           | Year 0   |
| 5507002000 | Of cellulose acetate   |           | Year 0   |
| 5507009000 | Other  |           | Year 0   |
| 5508       | Sewing thread of man-made staple fibres, whether or not put up for retail sale.        |           |          |
| 550810     | Of synthetic staple fibres   |           |          |
| 5508101000 | Of nylon or other polyamides   | 8         | Year 5   |
| 5508102000 | Of polyesters  | 8         | Year 5   |
| 5508103000 | Acrylic or modacrylic  | 8         | Year 5   |
| 5508109000 | Other  | 8         | Year 5   |
| 550820     | Of artificial staple fibres  |           |          |
| 5508201000 | Of viscose rayon   |           | Year 0   |
| 5508202000 | Of cellulose acetate   |           | Year 0   |
| 5508209000 | Other  |           | Year 0   |
| 5509       | Yarn(other than sewing thread) of synthetic staple fibres, not put up for retail sale. |           |          |
| 55091      | Containing 85% or more by weight of staple fibres of nylon or other polyamides:        |           |          |
| 550911     | Single yarn  |           |          |
| 5509111000 | High tenacity yarn   |           | Year 0   |
| 5509119000 | Other  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 550912     | Multiple(folded) or cabled yarn  |           |          |
| 5509121000 | High tanacity yarn   |           | Year 0   |
| 5509129000 | Other  |           | Year 0   |
| 55092      | Containing 85% or more by weight of polyester staple fibres:             |           |          |
| 550921     | Single yarn  |           |          |
| 5509211000 | High tenacity yarn   |           | Year 0   |
| 5509219000 | Other  |           | Year 0   |
| 550922     | Multiple(folded) or cabled yarn  |           |          |
| 5509221000 | High tenacity yarn   | 8         | Year 5   |
| 5509229000 | Other  | 8         | Year 5   |
| 55093      | Containing 85% or more by weight of acrylic or modacrylic staple fibres: |           |          |
| 550931     | Single yarn  |           |          |
| 5509311000 | Acrylic  | 8         | Year 5   |
| 5509312000 | Modacrylic   | 8         | Year 5   |
| 550932     | Multiple(folded) or cabled yarn  |           |          |
| 5509321000 | Acrylic  |           | Year 0   |
| 5509322000 | Modacrylic   |           | Year 0   |
| 55094      | Other yarn, containing 85% or more by weight of synthetic staple flbres: |           |          |
| 5509410000 | Single yarn  |           | Year 0   |
| 5509420000 | Multiple(folded) or cabled yarn  |           | Year 0   |
| 55095      | Other yarn, of polyester staple fibres:                                  |           |          |
| 5509510000 | Mixed mainly or solely with artificial staple fibres                     |           | Year 0   |
| 5509520000 | Mixed mainly or solely with wool or fine animal hair                     | 8         | Year 5   |
| 5509530000 | Mixed mainly or solely with cotton                                       |           | Year 0   |
| 5509590000 | Other  |           | Year 0   |
| 55096      | Other yarn, of acrylic or modacrylic staple fibres:                      |           |          |
| 550961     | Mixed mainly or solely with wool or fine animal hair                     |           |          |
| 5509611000 | Acrylic  | 8         | Year 5   |
| 5509612000 | Modacrylic   | 8         | Year 5   |
| 550962     | Mixed mainly or solely with cotton                                       |           |          |
| 5509621000 | Acrylic  | 8         | Year 5   |
| 5509622000 | Modacrylic   | 8         | Year 5   |
| 550969     | Other  |           |          |
| 55096910   | Mixed mainly or solely with artificial fibres                            |           |          |
| 5509691010 | Acrylic  |           | Year 0   |
| 5509691020 | Modacrylic   |           | Year 0   |
| 55096920   | Other  |           |          |
| 5509692010 | Acrylic  |           | Year 0   |
| 5509692020 | Modacrylic   |           | Year 0   |
| 55099      | Other yarn:  |           |          |
| 550991     | Mixed mainly or solely with wool or fine animal hair                     |           |          |
| 5509911000 | Of nylon or other polyamides   |           | Year 0   |
| 5509919000 | Other  |           | Year 0   |
| 550992     | Mixed mainly or solely with cotton                                       |           |          |
| 5509921000 | Of nylon or other polyamides   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 5509929000 | Other  |           | Year 0   |
| 5509990000 | Other  |           | Year 0   |
| 5510       | Yarn(other than sewing thread) of artificial staple fibres, not put up for retail sale.                |           |          |
| 55101      | Containing 85% or more by weight of artificial staple fibres:  |           |          |
| 551011     | Single yarn  |           |          |
| 5510111000 | Of viscose rayon   | 8         | Year 5   |
| 5510112000 | Of cellulose acetate   | 8         | Year 5   |
| 5510119000 | Other  | 8         | Year 5   |
| 551012     | Multiple(folded) or cabled yarn  |           |          |
| 5510121000 | Of viscose rayon   |           | Year 0   |
| 5510122000 | Of cellulose acetate   |           | Year 0   |
| 5510129000 | Other  |           | Year 0   |
| 551020     | Other yarn, mixed mainly or solely with wool or fine animal hair                                       |           |          |
| 5510201000 | Of viscose rayon   |           | Year 0   |
| 5510202000 | Of cellulose acetate   |           | Year 0   |
| 5510209000 | Other  |           | Year 0   |
| 551030     | Other yarn, mixed mainly or solely with cotton   |           |          |
| 5510301000 | Of viscose rayon   |           | Year 0   |
| 5510302000 | Of cellulose acetate   |           | Year 0   |
| 5510309000 | Other  |           | Year 0   |
| 551090     | Other yarn   |           |          |
| 5510901000 | Of viscose rayon   | 8         | Year 5   |
| 5510902000 | Of cellulose acetate   | 8         | Year 5   |
| 5510909000 | Other  | 8         | Year 5   |
| 5511       | Yarn(other than sewing thread) of man-made staple fibres, put up for retail sale.                      |           |          |
| 551110     | Of synthetic staple fibres, containing 85% or more by weight of such fibres                            |           |          |
| 5511101000 | Of nylon or other polyamides   |           | Year 0   |
| 5511102000 | Of polyesters  |           | Year 0   |
| 5511103000 | Acrylic or modacrylic  |           | Year 0   |
| 5511109000 | Other  |           | Year 0   |
| 551120     | Of synthetic staple fibres, containing less than 85% by weight of such fibres                          |           |          |
| 5511201000 | Of nylon or other polyamides   |           | Year 0   |
| 5511202000 | Of polyesters  |           | Year 0   |
| 5511203000 | Acrylic or modacrylic  |           | Year 0   |
| 5511209000 | Other  |           | Year 0   |
| 551130     | Of artificial staple fibres  |           |          |
| 5511301000 | Of viscose rayon   |           | Year 0   |
| 5511302000 | Of cellulose acetate   |           | Year 0   |
| 5511309000 | Other  |           | Year 0   |
| 5512       | Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres. |           |          |
| 55121      | Containing 85% or more by weight of polyester staple fibres:   |           |          |
| 5512110000 | Unbleached or bleached   | 10        | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 551219     | Other   |           |          |
| 5512191000 | Dyed  | 10        | Year 5   |
| 5512192000 | Of yarns of different colours   | 10        | Year 5   |
| 5512193000 | Printed   | 10        | Year 5   |
| 55122      | Containing 85% or more by weight of acrylic or modacrylic staple fibres:  |           |          |
| 551221     | Unbleached or bleached  |           |          |
| 5512211000 | Acrylic   |           | Year 0   |
| 5512212000 | Modacrylic  |           | Year 0   |
| 5512290000 | Other   |           | Year 0   |
| 55129      | Other   |           |          |
| 551291     | Unbleached or bleached  |           |          |
| 5512911000 | Of nylon or other polyamides  |           | Year 0   |
| 5512919000 | Other   |           | Year 0   |
| 551299     | Other   |           |          |
| 5512991000 | Of nylon or other polyamides  |           | Year 0   |
| 5512999000 | Other   |           | Year 0   |
| 5513       | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m². |           |          |
| 55131      | Unbleached or bleached:   |           |          |
| 5513110000 | Of polyester staple fibres,plain weave  | 10        | Year 10  |
| 5513120000 | 3-thread or 4-thread twill,including cross twill,of polyester staple fibres   | 10        | Year 5   |
| 5513130000 | Other woven fabrics of polyester staple fibres  |           | Year 0   |
| 551319     | Other woven fabrics   |           |          |
| 5513191000 | Of nylon or other polyamides  |           | Year 0   |
| 55131920   | Acrylic or modacrylic   |           |          |
| 5513192010 | Acrylic   |           | Year 0   |
| 5513192020 | Modacrylic  |           | Year 0   |
| 5513199000 | Other   |           | Year 0   |
| 55132      | Dyed:   |           |          |
| 5513210000 | Of polyester staple fibres,plain weave  | 10        | Year 5   |
| 5513220000 | 3-thread or 4-thread twill,including cross twill,of polyester staple fibres.  |           | Year 0   |
| 5513230000 | Other woven fabrics of polyester staple fibres  |           | Year 0   |
| 551329     | Other woven fabrics   |           |          |
| 5513291000 | Of nylon or other polyamides  |           | Year 0   |
| 55132920   | Acrylic or modacrylic   |           |          |
| 5513292010 | Acrylic   |           | Year 0   |
| 5513292020 | Modacrylic  |           | Year 0   |
| 5513299000 | Other   |           | Year 0   |
| 55133      | Of yarns of different colours:  |           |          |
| 5513310000 | Of polyester staple fibres,plain weave.   | 10        | Year 5   |
| 5513320000 | 3-thread or 4-thread twill,including cross twill,of polyester staple fibres.  |           | Year 0   |
| 5513330000 | Other woven fabrics of polyester staple fibres  |           | Year 0   |
| 551339     | Other woven fabrics   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5513391000 | Of nylon or other polyamides  |           | Year 0   |
| 55133920   | Acrylic or modacrylic   |           |          |
| 5513392010 | Acrylic   |           | Year 0   |
| 5513392020 | Modacrylic  |           | Year 0   |
| 5513399000 | Other   |           | Year 0   |
| 55134      | Printed:  |           |          |
| 5513410000 | Of polyester staple fibres,plain weave  |           | Year 0   |
| 5513420000 | 3-thread or 4-thread twill,including cross twill,of polyester staple fibres.  |           | Year 0   |
| 5513430000 | Other woven fabrics of polyester staple fibres  |           | Year 0   |
| 551349     | Other woven fabrics   |           |          |
| 5513491000 | Of nylon or other polyamides  |           | Year 0   |
| 55134920   | Acrylic or modacrylic   |           |          |
| 5513492010 | Acrylic   |           | Year 0   |
| 5513492020 | Modacrylic  |           | Year 0   |
| 5513499000 | Other   |           | Year 0   |
| 5514       | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m². |           |          |
| 55141      | Unbleached or bleached:   |           |          |
| 5514110000 | Of polyester staple fibres, plain weave   |           | Year 0   |
| 5514120000 | 3-thread or 4-thread twill,including cross twill,of polyester staple fibres.  | 10        | Year 5   |
| 5514130000 | Other woven fabrics of polyester staple fibres  |           | Year 0   |
| 551419     | Other woven fabrics   |           |          |
| 5514191000 | Of nylon or other polyamides  |           | Year 0   |
| 55141920   | Acrylic or modacrylic   |           |          |
| 5514192010 | Acrylic   |           | Year 0   |
| 5514192020 | Modacrylic  |           | Year 0   |
| 5514199000 | Other   |           | Year 0   |
| 55142      | Dyed:   |           |          |
| 5514210000 | Of polyester staple fibres,plain weave  |           | Year 0   |
| 5514220000 | 3-thread or 4-thread twill,including cross twill,of polyester staple fibres   |           | Year 0   |
| 5514230000 | Other woven fabrics of polyester staple fibres  |           | Year 0   |
| 551429     | Other woven fabrics   |           |          |
| 5514291000 | Of nylon or other polyamides  |           | Year 0   |
| 55142920   | Acrylic or modacrylic   |           |          |
| 5514292010 | Acrylic   |           | Year 0   |
| 5514292020 | Modacrylic  |           | Year 0   |
| 5514299000 | Other   |           | Year 0   |
| 55143      | Of yarns of different colours:  |           |          |
| 5514310000 | Of polyester staple fibres,plain weave  |           | Year 0   |
| 5514320000 | 3-thread or 4-thread twill,including cross twill,of polyester staple fibres   |           | Year 0   |
| 5514330000 | Other woven fabrics of polyester staple fibres  |           | Year 0   |
| 551439     | Other woven fabrics   |           |          |
| 5514391000 | Of nylon or other polyamides  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 55143920   | Acrylic or modacrylic   |           |          |
| 5514392010 | Acrylic   |           | Year 0   |
| 5514392020 | Modacrylic  |           | Year 0   |
| 5514399000 | Other   |           | Year 0   |
| 55144      | Printed:  |           |          |
| 5514410000 | Of polyester staple fibres, plain weave                                     |           | Year 0   |
| 5514420000 | 3-thread or 4-thread twill,including cross twill,of polyester staple fibres |           | Year 0   |
| 5514430000 | Other woven fabrics of polyester staple fibres                              |           | Year 0   |
| 551449     | Other woven fabrics   |           |          |
| 5514491000 | Of nylon or other polyamides  |           | Year 0   |
| 55144920   | Acrylic or modacrylic   |           |          |
| 5514492010 | Acrylic   |           | Year 0   |
| 5514492020 | Modacrylic  |           | Year 0   |
| 5514499000 | Other   |           | Year 0   |
| 5515       | Other woven fabrics of synthetic staple fibres.                             |           |          |
| 55151      | Of polyester staple fibres:   |           |          |
| 551511     | Mixed mainly or solely with viscose rayon staple fibres                     |           |          |
| 5515111000 | Unbleached or bleached  | 10        | Year 5   |
| 5515119000 | Other   | 10        | Year 5   |
| 551512     | Mixed mainly or solely with man-made filaments                              |           |          |
| 5515121000 | Unbleached or bleached  |           | Year 0   |
| 5515129000 | Other   |           | Year 0   |
| 551513     | Mixed mainly or solely with wool or fine animal hair                        |           |          |
| 5515131000 | Unbleached or bleached  |           | Year 0   |
| 5515139000 | Other   |           | Year 0   |
| 551519     | Other   |           |          |
| 5515191000 | Unbleached or bleached  |           | Year 0   |
| 5515199000 | Other   |           | Year 0   |
| 55152      | Of acrylic or modacrylic staple fibres:                                     |           |          |
| 551521     | Mixed mainly or solely with man-made filaments                              |           |          |
| 5515211000 | Unbleached or bleached  |           | Year 0   |
| 5515219000 | Other   |           | Year 0   |
| 551522     | Mixed mainly or solely with wool or fine animal hair                        |           |          |
| 5515221000 | Unbleached or bleached  |           | Year 0   |
| 5515229000 | Other   |           | Year 0   |
| 551529     | Other   |           |          |
| 5515291000 | Unbleached or bleached  |           | Year 0   |
| 5515299000 | Other   |           | Year 0   |
| 55159      | Other woven fabrics:  |           |          |
| 551591     | Mixed mainly or solely with man-made filaments                              |           |          |
| 5515911000 | Unbleached or bleached  |           | Year 0   |
| 5515919000 | Other   |           | Year 0   |
| 551592     | Mixed mainly or solely with wool or fine animal hair                        |           |          |
| 5515921000 | Unbleached or bleached  |           | Year 0   |
| 5515929000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 551599     | Other   |           |          |
| 5515991000 | Unbleached or bleached  |           | Year 0   |
| 5515999000 | Other   |           | Year 0   |
| 5516       | Woven fabrics of artificial staple fibres.  |           |          |
| 55161      | Containing 85% or more by weight of artificial staple fibres:   |           |          |
| 551611     | Unbleached or bleached  |           |          |
| 5516111000 | Of viscose rayon  | 10        | Year 10  |
| 5516112000 | Of cellulose acetate  | 10        | Year 10  |
| 5516119000 | Other   | 10        | Year 10  |
| 551612     | Dyed  |           |          |
| 5516121000 | Of viscose rayon  | 10        | Year 5   |
| 5516122000 | Of cellulose acetate  | 10        | Year 5   |
| 5516129000 | Other   | 10        | Year 5   |
| 551613     | Of yarns of different colours   |           |          |
| 5516131000 | Of viscose rayon  |           | Year 0   |
| 5516132000 | Of cellulose acetate  |           | Year 0   |
| 5516139000 | Other   |           | Year 0   |
| 551614     | Printed   |           |          |
| 5516141000 | Of viscose rayon  |           | Year 0   |
| 5516142000 | Of cellulose acetate  |           | Year 0   |
| 5516149000 | Other   |           | Year 0   |
| 55162      | Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:       |           |          |
| 551621     | Unbleached or bleached  |           |          |
| 5516211000 | Of viscose rayon  |           | Year 0   |
| 5516212000 | Of cellulose acetate  |           | Year 0   |
| 5516219000 | Other   |           | Year 0   |
| 551622     | Dyed  |           |          |
| 5516221000 | Of viscose rayon  | 10        | Year 5   |
| 5516222000 | Of cellulose acetate  | 10        | Year 5   |
| 5516229000 | Other   | 10        | Year 5   |
| 551623     | Of yarns of different colours   |           |          |
| 5516231000 | Of viscose rayon  |           | Year 0   |
| 5516232000 | Of cellulose acetate  |           | Year 0   |
| 5516239000 | Other   |           | Year 0   |
| 551624     | Printed   |           |          |
| 5516241000 | Of viscose rayon  |           | Year 0   |
| 5516242000 | Of cellulose acetate  |           | Year 0   |
| 5516249000 | Other   |           | Year 0   |
| 55163      | Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: |           |          |
| 551631     | Unbleached or bleached  |           |          |
| 5516311000 | Of viscose rayon  |           | Year 0   |
| 5516312000 | Of cellulose acetate  |           | Year 0   |
| 5516319000 | Other   |           | Year 0   |
| 551632     | Dyed  |           |          |
| 5516321000 | Of viscose rayon  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5516322000 | Of cellulose acetate  |           | Year 0   |
| 5516329000 | Other   |           | Year 0   |
| 551633     | Of yarns of different colours   |           |          |
| 5516331000 | Of viscose rayon  |           | Year 0   |
| 5516332000 | Of cellulose acetate  |           | Year 0   |
| 5516339000 | Other   |           | Year 0   |
| 551634     | Printed   |           |          |
| 5516341000 | Of viscose rayon  |           | Year 0   |
| 5516342000 | Of cellulose acetate  |           | Year 0   |
| 5516349000 | Other   |           | Year 0   |
| 55164      | Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: |           |          |
| 551641     | Unbleached or bleached  |           |          |
| 5516411000 | Of viscose rayon  |           | Year 0   |
| 5516412000 | Of cellulose acetate  |           | Year 0   |
| 5516419000 | Other   |           | Year 0   |
| 551642     | Dyed  |           |          |
| 5516421000 | Of viscose rayon  |           | Year 0   |
| 5516422000 | Of cellulose acetate  |           | Year 0   |
| 5516429000 | Other   |           | Year 0   |
| 551643     | Of yarns of different colours   |           |          |
| 5516431000 | Of viscose rayon  |           | Year 0   |
| 5516432000 | Of cellulose acetate  |           | Year 0   |
| 5516439000 | Other   |           | Year 0   |
| 551644     | Printed   |           |          |
| 5516441000 | Of viscose rayon  |           | Year 0   |
| 5516442000 | Of cellulose acetate  |           | Year 0   |
| 5516449000 | Other   |           | Year 0   |
| 55169      | Other:  |           |          |
| 551691     | Unbleached or bleached  |           |          |
| 5516911000 | Of viscose rayon  |           | Year 0   |
| 5516912000 | Of cellulose acetate  |           | Year 0   |
| 5516919000 | Other   |           | Year 0   |
| 551692     | Dyed  |           |          |
| 5516921000 | Of viscose rayon  |           | Year 0   |
| 5516922000 | Of cellulose acetate  |           | Year 0   |
| 5516929000 | Other   |           | Year 0   |
| 551693     | Of yarns or different colours   |           |          |
| 5516931000 | Of viscose rayon  |           | Year 0   |
| 5516932000 | Of cellulose acetate  |           | Year 0   |
| 5516939000 | Other   |           | Year 0   |
| 551694     | Printed   |           |          |
| 5516941000 | Of viscose rayon  |           | Year 0   |
| 5516942000 | Of cellulose acetate  |           | Year 0   |
| 5516949000 | Other   |           | Year 0   |
| 56         | Wadding,felt and nonwovens; special yarns;  |           |          |
|            | twine, cordage, ropes and cables and articles thereof   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5601       | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length(flock),textile dust and mill neps.                                     |           |          |
| 5601100000 | 1. Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding.   |           | Year 0   |
| 56012      | 2. Wadding; other articles of wadding:  |           |          |
| 5601210000 | Of cotton   |           | Year 0   |
| 5601220000 | Of man-made fibres  | 8         | Year 5   |
| 5601290000 | Other   |           | Year 0   |
| 560130     | 3. Textile flock and dust and mill neps.  |           |          |
| 5601301000 | A. Textile flock  |           | Year 0   |
| 5601309000 | B. Other  |           | Year 0   |
| 5602       | Felt, whether or not impregnated, coated, covered or laminated.   |           |          |
| 560210     | Needleloom felt and stitch-bonded fibre fabrics   |           |          |
| 5602101000 | Needleloom felt   |           | Year 0   |
| 5602102000 | Stitch-bonded fiber fabrics   |           | Year 0   |
| 56022      | Other felt, not impregnated, coated, covered or laminated:  |           |          |
| 560221     | Of wool or fine animal hair   |           |          |
| 5602211000 | Piano felt  |           | Year 0   |
| 5602219000 | Other   |           | Year 0   |
| 5602290000 | Of other textile materials  |           | Year 0   |
| 5602900000 | Other   |           | Year 0   |
| 5603       | Nonwovens, whether or not impregnated, coated, covered or laminated.  |           |          |
| 56031      | Of man-made filaments:  |           |          |
| 560311     | Weighing not more than 25g/m²   |           |          |
| 5603111000 | Impregnated,coated,covered or laminated   | 8         | Year 5   |
| 5603119000 | Other   | 8         | Year 5   |
| 560312     | Weighing more than 25g/m² but not more than 70g/m²  |           |          |
| 5603121000 | Impregnated,coated,covered or laminated   | 8         | Year 5   |
| 5603129000 | Other   | 8         | Year 5   |
| 560313     | Weighing more than 70g/m² but not more than 150g/m²   |           |          |
| 5603131000 | Impregnated,coated,covered or laminated   | 8         | Year 5   |
| 5603139000 | Other   | 8         | Year 5   |
| 560314     | Weighing more than 150g/㎡   |           |          |
| 5603141000 | Impregnated,coated,covered or laminated   | 8         | Year 5   |
| 5603149000 | Other   | 8         | Year 5   |
| 56039      | Other:  |           |          |
| 5603910000 | Weighing not more than 25g/m²   |           | Year 0   |
| 5603920000 | Weighing more than 25g/m² but not more than 70g/m²  | 8         | Year 5   |
| 5603930000 | Weighing more than 70g/m² but not more than 150g/m²   | 8         | Year 5   |
| 5603940000 | Weighing more than 150g/m²  | 8         | Year 5   |
| 5604       | Rubber thread and cord,textile covered; textile yarn,and strip and the like of heading 54.04 or 54.05,impregnated,coated,covered or sheathed with rubber or plastics. |           |          |
| 5604100000 | Rubber thread and cord,textile covered  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5604200000 | High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated   |           | Year 0   |
| 560490     | Other   |           |          |
| 5604901000 | Imitation catguts consisting of textile yarn  |           | Year 0   |
| 5604909000 | Other   |           | Year 0   |
| 5605000000 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.     |           | Year 0   |
| 560600     | Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped(other than those of heading 56.05 and gimped horsehair yarn); chenille yarn(including flock chenille yarn); loop wale-yarn. |           |          |
| 5606001000 | Gimped yarn   |           | Year 0   |
| 5606002000 | Chenill yarn  |           | Year 0   |
| 5606003000 | Loop wale-yarn  |           | Year 0   |
| 5606009000 | Other   |           | Year 0   |
| 5607       | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.  |           |          |
| 5607100000 | Of jute or other textile bast fibres of heading 53.03   |           | Year 0   |
| 56072      | Of sisal or other textile fibres of the genus agave:  |           |          |
| 5607210000 | Binder or baler twine   |           | Year 0   |
| 5607290000 | Other   |           | Year 0   |
| 56074      | Of polyethylene or polypropylene:   |           |          |
| 5607410000 | Binder or baler twine   |           | Year 0   |
| 5607490000 | Other   |           | Year 0   |
| 5607500000 | Of other synthetic fibres   |           | Year 0   |
| 5607900000 | Other   | 10        | Year 5   |
| 5608       | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.   |           |          |
| 56081      | Of man-made textile materials:  |           |          |
| 560811     | Made up fishing nets  |           |          |
| 5608111000 | Of synthetic fibres   | 10        | Year 5   |
| 5608119000 | Other   | 10        | Year 5   |
| 560819     | Other   |           |          |
| 5608191000 | Of synthetic fibres   |           | Year 0   |
| 5608199000 | Other   |           | Year 0   |
| 560890     | Other   |           |          |
| 5608901000 | Of cotton   |           | Year 0   |
| 5608909000 | Other   |           | Year 0   |
| 560900     | Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.   |           |          |
| 5609001000 | Of cotton   |           | Year 0   |
| 5609002000 | Of vegetable fibres,except cotton   |           | Year 0   |
| 5609003000 | Of man-made fibres  |           | Year 0   |
| 5609009000 | Other   |           | Year 0   |
| 57         | Carpets and other textile floor coverings   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 5701       | Carpets and other textile floor coverings, knotted, whether or not made up.  |           |          |
| 5701100000 | Of wool or fine animal hair  |           | Year 0   |
| 5701900000 | Of other textile materials   |           | Year 0   |
| 5702       | Carpets and other textile floor coverings, woven,not tufted or flocked, whether or not made up, including "kelem", "schumacks", "karamanie" and similar hand-woven rugs. |           |          |
| 5702100000 | "kelem", "schumacks", "karamanie" and similar hand-woven rugs  |           | Year 0   |
| 5702200000 | Floor coverings of coconut fibres (coir)   |           | Year 0   |
| 57023      | Other, of pile construction, not made up:  |           |          |
| 5702310000 | Of wool or fine animal hair  |           | Year 0   |
| 5702320000 | Of man-made textile materials  |           | Year 0   |
| 5702390000 | Of other textile materials   |           | Year 0   |
| 57024      | Other,of pile construction, made up:   |           |          |
| 5702410000 | Of wool or fine animal hair  |           | Year 0   |
| 5702420000 | Of man-made textile materials  | 10        | Year 5   |
| 5702490000 | Of other textile materials   |           | Year 0   |
| 57025      | Other,not of pile construction,not made up:  |           |          |
| 5702510000 | Of wool or fine animal hair  |           | Year 0   |
| 5702520000 | Of man-made textile materials  |           | Year 0   |
| 5702590000 | Of other textile materials   |           | Year 0   |
| 57029      | Other, not of pile construction, made up:  |           |          |
| 5702910000 | Of wool or fine animal hair  |           | Year 0   |
| 5702920000 | Of man-made textile materials  |           | Year 0   |
| 5702990000 | Of other textile materials   |           | Year 0   |
| 5703       | Carpets and other textile floor coverings, tufted, whether or not made up.   |           |          |
| 5703100000 | Of wool or fine animal hair  |           | Year 0   |
| 5703200000 | Of nylon or other polyamides   |           | Year 0   |
| 5703300000 | Of other man-made textile materials  |           | Year 0   |
| 5703900000 | Of other texteile materials  |           | Year 0   |
| 5704       | Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.   |           |          |
| 5704100000 | Tiles, having a maximum surface area or 0.3 m²   |           | Year 0   |
| 5704900000 | Other  |           | Year 0   |
| 5705000000 | Other carpets and other textile floor coverings, whether or not made up.   | 10        | Year 5   |
| 58         | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery   |           |          |
| 5801       | Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.   |           |          |
| 580110     | Of wool or fine animal hair  |           |          |
| 5801101000 | Pile fabrics   | 13        | Year 10  |
| 5801102000 | Chenille fabrics   | 13        | Year 10  |
| 58012      | Of cotton:   |           |          |
| 5801210000 | Uncut weft pile fabrics  | 13        | Year 10  |
| 5801220000 | Cut corduroy   | 13        | Year 10  |
| 5801230000 | Other weft pile fabrics  | 13        | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 5801240000 | Warp pile fabrics, 'pingl' (uncut)  | 13        | Year 10  |
| 5801250000 | Warp pile fabrics,cut   | 13        | Year 10  |
| 5801260000 | Chenille fabrics  | 13        | Year 10  |
| 58013      | Of man-made fibres:   |           |          |
| 5801310000 | Uncut weft pile fabrics   | 13        | Year 10  |
| 5801320000 | Cut corduroy  | 13        | Year 10  |
| 5801330000 | Other weft pile fabrics   | 13        | Year 10  |
| 5801340000 | Warp pile fabrics, `pingl` (uncut)  | 13        | Year 10  |
| 5801350000 | Warp pile fabrics,cut   | 13        | Year 10  |
| 5801360000 | Chenille fabrics  | 13        | Year 10  |
| 5801900000 | Of other textile materials  | 13        | Year 10  |
| 5802       | Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.                            |           |          |
| 58021      | Terry towelling and similar woven terry fabrics,of cotton:  |           |          |
| 5802110000 | Unbleached  |           | Year 0   |
| 5802190000 | Other   |           | Year 0   |
| 5802200000 | Terry towelling and similar woven terry fabrics, of other textile materials   |           | Year 0   |
| 5802300000 | Tufted textile fabrics  |           | Year 0   |
| 5803       | Gauze, other than narrow fabrics of heading 58.06.  |           |          |
| 5803100000 | Of cotton   |           | Year 0   |
| 580390     | Of other textile materials  |           |          |
| 5803901000 | Of silk   |           | Year 0   |
| 5803909000 | Other   |           | Year 0   |
| 5804       | Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.            |           |          |
| 580410     | Tulles and other net fabrics  |           |          |
| 5804101000 | Of silk   | 13        | Year 10  |
| 5804102000 | Of cotton   | 13        | Year 10  |
| 5804103000 | Of man-made fibres  | 13        | Year 10  |
| 5804109000 | Other   | 13        | Year 10  |
| 58042      | Mechanically made lace:   |           |          |
| 5804210000 | Of man-made fibres  | 13        | Year 10  |
| 580429     | Of other textile materials  |           |          |
| 5804291000 | Of silk   | 13        | Year 10  |
| 5804292000 | Of cotton   | 13        | Year 10  |
| 5804299000 | Other   | 13        | Year 10  |
| 5804300000 | Hand-made lace  | 13        | Year 10  |
| 580500     | Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up. |           |          |
| 58050010   | Hand-Woven tapestries   |           |          |
| 5805001010 | Of wool or fine animal hair   |           | Year 0   |
| 5805001090 | Other   |           | Year 0   |
| 5805002000 | Needle-worked tapestries  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 5806       | Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).   |           |          |
| 580610     | Woven pile fabrics(including terry towelling and similar terry fabrics) and chenille fabrics   |           |          |
| 5806101000 | Of wool or fine animal hair  |           | Year 0   |
| 5806102000 | Of cotton  |           | Year 0   |
| 5806103000 | Of man-made fibres   |           | Year 0   |
| 5806109000 | Other  |           | Year 0   |
| 5806200000 | Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread  |           | Year 0   |
| 58063      | Other woven fabrics:   |           |          |
| 5806310000 | Of cotton  |           | Year 0   |
| 5806320000 | Of man-made fibres   |           | Year 0   |
| 580639     | Of other textile materials   |           |          |
| 5806391000 | Of wool or fine animal hair  |           | Year 0   |
| 5806392000 | Of vegetable fibres, except cotton   |           | Year 0   |
| 5806399000 | Other  |           | Year 0   |
| 5806400000 | Fabrics consisting of warp without weft assembled by means of an adhesive(bolducs)   |           | Year 0   |
| 5807       | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.  |           |          |
| 580710     | Woven  |           |          |
| 5807101000 | Labels   | 8         | Year 5   |
| 5807109000 | Other  | 8         | Year 5   |
| 580790     | Other  |           |          |
| 5807901000 | Labels   |           | Year 0   |
| 5807909000 | Other  |           | Year 0   |
| 5808       | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.  |           |          |
| 5808100000 | Braids in the piece  |           | Year 0   |
| 580890     | Other  |           |          |
| 5808901000 | Ornamental trimmings   |           | Year 0   |
| 5808909000 | Other  |           | Year 0   |
| 5809000000 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05,of a kind used in apparel,as furnishing fabrics or for similar purposes,not elsewhere specified or included. |           | Year 0   |
| 5810       | Embroidery in the piece,in strips or in motifs.  |           |          |
| 5810100000 | Embroidery without visible ground  | 13        | Year 10  |
| 58109      | Other embroidery:  |           |          |
| 5810910000 | Of cotton  | 13        | Year 10  |
| 5810920000 | Of man-made fibres   | 13        | Year 10  |
| 5810990000 | Of other textile materials   | 13        | Year 10  |
| 581100     | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.             |           |          |
| 5811001000 | Of silk  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 5811002000 | Of wool or fine animal hair  |           | Year 0   |
| 5811003000 | Of cotton  |           | Year 0   |
| 5811004000 | Of man-made fibres   |           | Year 0   |
| 5811009000 | Other  |           | Year 0   |
| 59         | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use  |           |          |
| 5901       | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations. |           |          |
| 5901100000 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like   |           | Year 0   |
| 590190     | Other  |           |          |
| 5901901000 | Tracing cloth  |           | Year 0   |
| 5901902000 | Prepaired painting canvas  |           | Year 0   |
| 5901903000 | Buckram and similar stiffened textile fabrics  |           | Year 0   |
| 5902       | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.  |           |          |
| 5902100000 | Of nylon or other polyamides   | 8         | Year 5   |
| 5902200000 | Of polyesters  |           | Year 0   |
| 5902900000 | Other  |           | Year 0   |
| 5903       | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.  |           |          |
| 5903100000 | With poly(vinyl chloride)  | 10        | Year 5   |
| 5903200000 | With polyurethane  | 10        | Year 10  |
| 5903900000 | Other  | 10        | Year 5   |
| 5904       | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.  |           |          |
| 5904100000 | Linoleum   |           | Year 0   |
| 5904900000 | Other  |           | Year 0   |
| 5905000000 | Textile wall converings.   |           | Year 0   |
| 5906       | Rubberised textile fabrics, other than those of heading 59.02.   |           |          |
| 5906100000 | Adhesive tape of a width not exceeding 20cm  |           | Year 0   |
| 59069      | Other  |           |          |
| 5906910000 | Knitted or crocheted   |           | Year 0   |
| 5906990000 | Other  | 8         | Year 5   |
| 590700     | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.   |           |          |
| 5907001000 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil.   |           | Year 0   |
| 5907002000 | Painted canvas being theatrical scenery, studio back-cloth or the like   |           | Year 0   |
| 5907009000 | Other  |           | Year 0   |
| 590800     | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.   |           |          |
| 5908001000 | Wicks  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 5908009000 | Other  |           | Year 0   |
| 5909000000 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.   |           | Year 0   |
| 5910000000 | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.  | 8         | Year 5   |
| 5911       | Textile products and articles, for technical uses, specified in Note 7 of this Chapter.  |           |          |
| 591110     | Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) |           |          |
| 5911101000 | Of narrow fabrics  |           | Year 0   |
| 5911109000 | Other  |           | Year 0   |
| 5911200000 | Bolting cloth,whether or not made up   | 8         | Year 5   |
| 59113      | Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):  |           |          |
| 5911310000 | Weighing less than 650g/m²   | 8         | Year 5   |
| 5911320000 | Weighing 650g/™° or more   | 8         | Year 5   |
| 5911400000 | Straining cloth of a kind used in oil presses or the like, including that of human hair  |           | Year 0   |
| 5911900000 | Other  | 8         | Year 5   |
| 60         | Knitted or crocheted fabrics   |           |          |
| 6001       | Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.   |           |          |
| 600110     | "Long pile" fabrics  |           |          |
| 6001101000 | Of cotton  | 10        | Year 5   |
| 6001102000 | Of man-made fibres   | 10        | Year 5   |
| 6001109000 | Other  | 10        | Year 5   |
| 60012      | Looped pile fabrics:   |           |          |
| 6001210000 | Of cotton  |           | Year 0   |
| 6001220000 | Of man-made fibres   | 10        | Year 5   |
| 6001290000 | Of other textile materials   |           | Year 0   |
| 60019      | Other:   |           |          |
| 6001910000 | Of cotton  |           | Year 0   |
| 6001920000 | Of man-made fibres   | 10        | Year 5   |
| 6001990000 | Of other textile materials   |           | Year 0   |
| 6002       | Knitted or crocheted fabrics of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.   |           |          |
| 6002400000 | Containing by weight 5% or more of elastomeric yarn but not containing rubber thread   |           | Year 0   |
| 6002900000 | Other  | 10        | Year 5   |
| 6003       | Knitted or crocheted fabrics of a width not exceeding 30cm, other than those of heading 60.01 or 60.02.  |           |          |
| 6003100000 | Of wool or fine animal hair  |           | Year 0   |
| 6003200000 | Of cotton  |           | Year 0   |
| 6003300000 | Of synthetic fibres  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 6003400000 | Of artificial fibres  |           | Year 0   |
| 6003900000 | Other   |           | Year 0   |
| 6004       | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01. |           |          |
| 6004100000 | Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread   | 10        | Year 5   |
| 6004900000 | Other   |           | Year 0   |
| 6005       | Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.   |           |          |
| 6005100000 | Of wool or fine animal hair   |           | Year 0   |
| 60052      | Of cotton:  |           |          |
| 6005210000 | Unbleached or bleached  |           | Year 0   |
| 6005220000 | Dyed  |           | Year 0   |
| 6005230000 | Of yarns of different colours   |           | Year 0   |
| 6005240000 | Printed   |           | Year 0   |
| 60053      | Of synthetic fibres:  |           |          |
| 6005310000 | Unbleached or bleached  |           | Year 0   |
| 6005320000 | Dyed  | 10        | Year 5   |
| 6005330000 | Of yarns of different colours   |           | Year 0   |
| 6005340000 | Printed   |           | Year 0   |
| 60054      | Of artificial fibres:   |           |          |
| 6005410000 | Unbleached or bleached  |           | Year 0   |
| 6005420000 | Dyed  |           | Year 0   |
| 6005430000 | Of yarns of different colours   |           | Year 0   |
| 6005440000 | Printed   |           | Year 0   |
| 6005900000 | Other   |           | Year 0   |
| 6006       | Other Knitted or crocheted fabrics.   |           |          |
| 6006100000 | Of wool or fine animal hair   |           | Year 0   |
| 60062      | Of cotton:  |           |          |
| 6006210000 | Unbleached or bleached  |           | Year 0   |
| 6006220000 | Dyed  |           | Year 0   |
| 6006230000 | Of yarns of different colours   |           | Year 0   |
| 6006240000 | Printed   |           | Year 0   |
| 60063      | Of synthetic fibres:  |           |          |
| 6006310000 | Unbleached or bleached  |           | Year 0   |
| 6006320000 | Dyed  | 10        | Year 5   |
| 6006330000 | Of yarns of different colours   |           | Year 0   |
| 6006340000 | Printed   |           | Year 0   |
| 60064      | Of artificial fibres:   |           |          |
| 6006410000 | Unbleached or bleached  |           | Year 0   |
| 6006420000 | Dyed  |           | Year 0   |
| 6006430000 | Of yarns of different colours   |           | Year 0   |
| 6006440000 | Printed   |           | Year 0   |
| 6006900000 | Other   |           | Year 0   |
| 61         | Articles of apparel and clothing accessories,knitted or crocheted   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 6101       | Men's or boys' overcoats,car-<br>coats,capes,cloaks,anoraks(including ski-jackets),wind-<br>cheaters,wind-jackets and similar articles,knitted or<br>crocheted,other than those of heading 61.03. |           |          |
| 6101100000 | Of wool or fine animal hair   | 13        | Year 10  |
| 6101200000 | Of cotton   | 13        | Year 10  |
| 610130     | Of man-made fibres  |           |          |
| 6101301000 | Of synthetic fibres   | 13        | Year 10  |
| 6101302000 | Of artificial fibres  | 13        | Year 10  |
| 6101900000 | Of other textile materials  | 13        | Year 10  |
| 6102       | Women's or girls' overcoats,car-coats,capes,cloaks,anoraks (including ski-jackets),wind-cheaters,wind-jackets and similar articles,knitted or crocheted,other than those of heading 61.04.        |           |          |
| 6102100000 | Of wool or fine animal hair   | 13        | Year 10  |
| 6102200000 | Of cotton   | 13        | Year 10  |
| 610230     | Of man-made fibres  |           |          |
| 6102301000 | Of synthetic fibres   | 13        | Year 10  |
| 6102302000 | Of artificial fibres  | 13        | Year 10  |
| 6102900000 | Of other textile materials  | 13        | Year 10  |
| 6103       | Men's or boy's suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.   |           |          |
| 61031      | Suits:  |           |          |
| 6103110000 | Of wool or fine animal hair   | 13        | Year 10  |
| 6103120000 | Of synthetic fibres   | 13        | Year 10  |
| 6103190000 | Of other textile materials  | 13        | Year 10  |
| 61032      | Ensembles:  |           |          |
| 6103210000 | Of wool or fine animal hair   | 13        | Year 10  |
| 6103220000 | Of cotton   | 13        | Year 10  |
| 6103230000 | Of synthetic fibres   | 13        | Year 10  |
| 6103290000 | Of other textile materials  | 13        | Year 10  |
| 61033      | Jackets and blazers:  |           |          |
| 6103310000 | Of wool or fine animal hair   | 13        | Year 10  |
| 6103320000 | Of cotton   | 13        | Year 10  |
| 6103330000 | Of synthetic fibres   | 13        | Year 10  |
| 6103390000 | Of other textile materials  | 13        | Year 10  |
| 61034      | Trousers, bib and brace overalls,breeches and shorts:   |           |          |
| 6103410000 | Of wool or fine animal hair   | 13        | Year 10  |
| 6103420000 | Of cotton   | 13        | Year 10  |
| 6103430000 | Of synthetic fibres   | 13        | Year 10  |
| 6103490000 | Of other textile materials  | 13        | Year 10  |
| 6104       | Women's or girls' suits, ensembles, jackets, blazers dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.          |           |          |
| 61041      | Suits:  |           |          |
| 6104110000 | Of wool or fine animal hair   | 13        | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY   |
|------------|---|-----------|------------|
| 6104120000 | Of cotton   | 13        | Year 10    |
| 6104130000 | Of synthetic fibres   | 13        | Year 10    |
| 6104190000 | Of other textile materials                                      | 13        | Year 10    |
| 61042      | Ensembles:  |           |            |
| 6104210000 | Of wool or fine animal hair                                     | 13        | Year 10    |
| 6104220000 | Of cotton   | 13        | Year 10    |
| 6104230000 | Of synthetic fibres   | 13        | Year 10    |
| 6104290000 | Of other textile materials                                      | 13        | Year 10    |
| 61043      | Jackets and blazers:  |           |            |
| 6104310000 | Of wool or fine animal hair                                     | 13        | Year 10    |
| 6104320000 | Of cotton   | 13        | Year 10    |
| 6104330000 | Of synthetic fibres   | 13        | Year 10    |
| 6104390000 | Of other textile materials                                      | 13        | Year 10    |
| 61044      | Dresses:  |           |            |
| 6104410000 | Of wool or fine animal hair                                     | 13        | Year 10    |
| 6104420000 | Of cotton   | 13        | Year 10    |
| 6104430000 | Of synthetic fibres   | 13        | Year 10    |
| 6104440000 | Of artificial fibres  | 13        | Year 10    |
| 610449     | Of other textile materials                                      |           |            |
| 6104491000 | Of silk   | 13        | Year 10    |
| 6104499000 | Other   | 13        | Year 10    |
| 61045      | Skirts and divided skirts:                                      | , -       |            |
| 6104510000 | Of wool or fine animal hair                                     | 13        | Year 10    |
| 6104520000 | Of cotton   | 13        | Year 10    |
| 6104530000 | Of synthetic fibres   | 13        | Year 10    |
| 6104590000 | Of other textile materials                                      | 13        | Year 10    |
| 61046      | Trousers, bib and brace overalls, breeches and shorts:          | , -       |            |
| 6104610000 | Of wool or fine animal hair                                     | 13        | Year 10    |
| 6104620000 | Of cotton   | 13        | Year 10    |
| 6104630000 | Of synthetic fibres   | 13        | Year 10    |
| 6104690000 | Of other textile materials                                      | 13        | Year 10    |
| 6105       | Men's or boys' shirts, knitted or crocheted.                    |           | . 54. 75   |
| 6105100000 | Of cotton   | 13        | Year 10    |
| 610520     | Of man-made fibres  | 10        | 7 5 47 7 5 |
| 6105201000 | Of synthetic fibres   | 13        | Year 10    |
| 6105202000 | Of artificial fibres  | 13        | Year 10    |
| 610590     | Of other textile materials                                      | 10        | 7 5 47 7 5 |
| 6105901000 | Of silk   | 13        | Year 10    |
| 6105902000 | Of wool or fine animal hair                                     | 13        | Year 10    |
| 6105909000 | Other   | 13        | Year 10    |
| 6106       | Women's or girls' blouses, shirts and shirt-blouses, knitted or | 10        | ισαι ΙΟ    |
|            | crocheted.  |           |            |
| 6106100000 | Of cotton   | 13        | Year 10    |
| 610620     | Of man-made fibres  |           |            |
| 6106201000 | Of synthetic fibres   | 13        | Year 10    |
| 6106202000 | Of artificial fibres  | 13        | Year 10    |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 610690     | Of other textile materials   |           |          |
| 6106901000 | Of silk  | 13        | Year 10  |
| 6106902000 | Of wool or fine animal hair  | 13        | Year 10  |
| 6106909000 | Other  | 13        | Year 10  |
| 6107       | Men's or boys' underpants,briefs,nightshirts,pyjamas,bathrobes, dressing gowns and similar articles,knitted or crocheted.                                      |           |          |
| 61071      | Underpants and briefs:   |           |          |
| 6107110000 | Of cotton  | 13        | Year 10  |
| 610712     | Of man-made fibres   |           |          |
| 6107121000 | Of synthetic fibres  | 13        | Year 10  |
| 6107122000 | Of artificial fibres   | 13        | Year 10  |
| 6107190000 | Of other textile materials   | 13        | Year 10  |
| 61072      | Nightshirts and pyjamas:   |           |          |
| 6107210000 | Of cotton  | 13        | Year 10  |
| 610722     | Of man-made fibres   |           |          |
| 6107221000 | Of synthetic fibres  | 13        | Year 10  |
| 6107222000 | Of artificial fibres   | 13        | Year 10  |
| 6107290000 | Of other textile materials   | 13        | Year 10  |
| 61079      | Other:   |           |          |
| 6107910000 | Of cotton  | 13        | Year 10  |
| 610792     | Of man-made fibres   |           |          |
| 6107921000 | Of synthetic fibres  | 13        | Year 10  |
| 6107922000 | Of artificial fibres   | 13        | Year 10  |
| 610799     | Of other textile materials   |           |          |
| 6107991000 | Of wool or fine animal hair  | 13        | Year 10  |
| 6107999000 | Other  | 13        | Year 10  |
| 6108       | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, n'eglig'es, bathrobes, dressing gowns and similar articles, knitted or crocheted. |           |          |
| 61081      | Slips and petticoats:  |           |          |
| 610811     | Of man-made fibres   |           |          |
| 6108111000 | Of synthetic fibres  | 13        | Year 10  |
| 6108112000 | Of artificial fibres   | 13        | Year 10  |
| 610819     | Of other textile materials   |           |          |
| 6108191000 | Of cotton  | 13        | Year 10  |
| 6108199000 | Other  | 13        | Year 10  |
| 61082      | Briefs and panties:  |           |          |
| 6108210000 | Of cotton  | 13        | Year 10  |
| 610822     | Of man-made fibres   |           |          |
| 6108221000 | Of synthetic fibres  | 13        | Year 10  |
| 6108222000 | Of artificial fibres   | 13        | Year 10  |
| 6108290000 | Of other textile materials   | 13        | Year 10  |
| 61083      | Nightdresses and pyjamas:  |           |          |
| 6108310000 | Of cotton  | 13        | Year 10  |
| 610832     | Of man-made fibres   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 6108321000 | Of synthetic fibres  | 13        | Year 10  |
| 6108322000 | Of artificial fibres   | 13        | Year 10  |
| 6108390000 | Of other textile materials   | 13        | Year 10  |
| 61089      | Other:   |           |          |
| 6108910000 | Of cotton  | 13        | Year 10  |
| 610892     | Of man-made fibres   |           |          |
| 6108921000 | Of synthetic fibres  | 13        | Year 10  |
| 6108922000 | Of artificial fibres   | 13        | Year 10  |
| 610899     | Of other textile materials   |           |          |
| 6108991000 | Of wool or fine animal hair  | 13        | Year 10  |
| 6108999000 | Other  | 13        | Year 10  |
| 6109       | T-shirts,singlets and other vests,knitted or crocheted.                                |           |          |
| 610910     | Of cotton  |           |          |
| 6109101000 | T-shirts   | 13        | Year 10  |
| 6109109000 | Other  | 13        | Year 10  |
| 610990     | Of other textile materials   |           |          |
| 61099010   | Of cotton  |           |          |
| 6109901010 | T - shirts   | 13        | Year 10  |
| 6109901090 | Other  | 13        | Year 10  |
| 61099020   | Of wool or fine animal hair  |           |          |
| 6109902010 | T-shirts   | 13        | Year 10  |
| 6109902090 | Other  | 13        | Year 10  |
| 61099030   | Of man-made fibres   |           |          |
| 6109903010 | T-shirts   | 13        | Year 10  |
| 6109903090 | Other  | 13        | Year 10  |
| 61099090   | Other  |           |          |
| 6109909010 | T - shirts   | 13        | Year 10  |
| 6109909090 | Other  | 13        | Year 10  |
| 6110       | Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted. |           |          |
| 61101      | Of wool or fine animal hair:   |           |          |
| 6110110000 | Of wool  | 13        | Year 10  |
| 6110120000 | Of Kashmir (cashmere) goats  | 13        | Year 10  |
| 6110190000 | Other  | 13        | Year 10  |
| 6110200000 | Of cotton  | 13        | Year 10  |
| 611030     | Of man-made fibres   |           |          |
| 6110301000 | Of synthetic fibres  | 13        | Year 10  |
| 611090     | Of other textile materials   |           |          |
| 6110901000 | Of silk  | 13        | Year 10  |
| 6110909000 | Other  | 13        | Year 10  |
| 6111       | Babies' garments and clothing accessories, knitted or crocheted.                       |           |          |
| 611110     | Of wool or fine animal hair  |           |          |
| 6111101000 | Garments   | 13        | Year 10  |
| 6111102000 | Accessories  | 13        | Year 10  |
| 611120     | Of cotton  |           |          |
| 6111201000 | Garments   | 13        | Year 10  |

| HS Code       | Description  | BASE RATE | CATEGORY |
|---------------|--|-----------|----------|
| 6111202000    | Accessories  | 13        | Year 10  |
| 611130        | Of synthetic fibres  |           |          |
| 6111301000    | Garments   | 13        | Year 10  |
| 6111302000    | Accessories  | 13        | Year 10  |
| 611190        | Of other textile materials   |           |          |
| 6111901000    | Garments   | 13        | Year 10  |
| 6111902000    | Accessories  | 13        | Year 10  |
| 6112          | Track suits,ski suits and swimwear,knitted or crocheted.   |           |          |
| 61121         | Track suit:  |           |          |
| 6112110000    | Of cotton  | 13        | Year 10  |
| 6112120000    | Of synthetic fibres  | 13        | Year 10  |
| 6112190000    | Of other textile materials   | 13        | Year 10  |
| 611220        | Ski suits  |           |          |
| 6112201000    | Of man-made fibres   | 13        | Year 10  |
| 6112209000    | Other  | 13        | Year 10  |
| 61123         | Men's or boys' swimwear:   |           |          |
| 6112310000    | Of synthetic fibres  | 13        | Year 10  |
| 6112390000    | Of other textile materials   | 13        | Year 10  |
| 61124         | Women's or girls' swimwear:  |           |          |
| 6112410000    | Of synthetic fibres  | 13        | Year 10  |
| 6112490000    | Of other textile materials   | 13        | Year 10  |
| 611300        | Garments, made up of knitted or crocheted fabrics of   |           |          |
| 0.4.000.4.000 | heading 59.03,59.06 or 59.07.  |           |          |
| 6113001000    | Of heading 59.03   | 13        | Year 10  |
| 6113002000    | Of heading 59.06   | 13        | Year 10  |
| 6113003000    | Of heading 59.07   | 13        | Year 10  |
| 6114          | Other garments, knitted or crocheted.  |           |          |
| 6114100000    | Of wool or fine animal hair  | 13        | Year 10  |
| 6114200000    | Of cotton  | 13        | Year 10  |
| 611430        | Of man-made fibres   |           |          |
| 6114301000    | Of synthetic fibres  | 13        | Year 10  |
| 6114302000    | Of artificial fibres   | 13        | Year 10  |
| 611490        | Of other textile materials   |           |          |
| 6114901000    | Of silk  | 13        | Year 10  |
| 6114909000    | Other  | 13        | Year 10  |
| 6115          | Panty hose, tights, stockings, socks and other hosiery, including stockings for variose veins and footwear without applied soles, knitted or crochted. |           |          |
| 61151         | Panty hose and tights:   |           |          |
| 6115110000    | Of synthetic fibres, measuring per single yarn less than 67 decitex  | 13        | Year 10  |
| 6115120000    | Of synthetic fibres, measuring per single yarn 67 decitex or more  | 13        | Year 10  |
| 6115190000    | Of other textile materials   | 13        | Year 10  |
| 611520        | Women's full-lengh or knee-length hosiery, measuring per single yarn less than 67 decitex  |           |          |
| 6115201000    | Of man-made fibres   | 13        | Year 10  |
| 6115209000    | Other  | 13        | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 61159      | Other:  |           |          |
| 6115910000 | Of wool or fine animal hair   | 13        | Year 10  |
| 6115920000 | Of cotton   | 13        | Year 10  |
| 6115930000 | Of synthetic fibres   | 13        | Year 10  |
| 6115990000 | Of other textile materials  | 13        | Year 10  |
| 6116       | Gloves, mittens and mitts, knitted or crocheted.  |           |          |
| 6116100000 | Impregnated, coated or covered with plastics or rubber  | 8         | Year 5   |
| 61169      | Other:  |           |          |
| 6116910000 | Of wool or fine animal hair   | 8         | Year 5   |
| 611692     | Of cotton   |           |          |
| 6116921000 | Working gloves  | 8         | Year 10  |
| 6116929000 | Other   | 8         | Year 10  |
| 6116930000 | Of synthetic fibres   | 8         | Year 10  |
| 6116990000 | Of other textile materials  | 8         | Year 5   |
| 6117       | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.  |           |          |
| 611710     | Shawls,scarves,mufflers,mantillas,veils and the like  |           |          |
| 6117101000 | Of silk   | 13        | Year 10  |
| 6117102000 | Of wool or fine animal hair   | 13        | Year 10  |
| 6117103000 | Of cotton   | 13        | Year 10  |
| 6117104000 | Of man-made fibres  | 13        | Year 10  |
| 6117109000 | Other   | 13        | Year 10  |
| 611720     | Ties, bow ties and cravats  |           |          |
| 6117201000 | Of silk   | 13        | Year 10  |
| 6117202000 | Of man-made fibres  | 13        | Year 10  |
| 6117209000 | Other   | 13        | Year 10  |
| 6117800000 | Other accessories   | 13        | Year 10  |
| 6117900000 | Parts   | 13        | Year 10  |
| 62         | Articles of apparel and clothing accessories, not knitted or crocheted  |           |          |
| 6201       | Men's or boys' overcoats,car-coats,capes,cloaks,anoraks (including ski-jackets),wind-cheaters,wind-jackets and similar articles, other than those of heading 62.03. |           |          |
| 62011      | Overcoats,raincoats,car-coats,capes,cloaks and similar articles:  |           |          |
| 6201110000 | Of wool or fine animal hair   | 13        | Year 10  |
| 6201120000 | Of cotton   | 13        | Year 10  |
| 620113     | Of man-made fibres  |           |          |
| 6201131000 | Of synthetic fibres   | 13        | Year 10  |
| 6201132000 | Of artificial fibres  | 13        | Year 10  |
| 6201190000 | Of other textile materials  | 13        | Year 10  |
| 62019      | Other:  |           |          |
| 6201910000 | Of wool or fine animal hair   | 13        | Year 10  |
| 6201920000 | Of cotton   | 13        | Year 10  |
| 620193     | Of man-made fibres  |           |          |
| 6201931000 | Of synthetic fibres   | 13        | Year 10  |
| 6201990000 | Of other textile materials  | 13        | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 6202       | Women's or girls' overcoats,car-coats,capes,cloaks,anoraks(including ski-jackets),wind-cheaters,wind-jackets and similar articles,other than those of heading 62.04. |           |          |
| 62021      | Overcoats,raincoats,car-coats,capes,cloaks and similar articles:   |           |          |
| 6202110000 | Of wool or fine animal hair  | 13        | Year 10  |
| 6202120000 | Of cotton  | 13        | Year 10  |
| 620213     | Of man-made fibres   |           |          |
| 6202131000 | Of synthetic fibres  | 13        | Year 10  |
| 6202132000 | Of artificial fibres   | 13        | Year 10  |
| 6202190000 | Of other textile materials   | 13        | Year 10  |
| 62029      | Other:   |           |          |
| 6202910000 | Of wool or fine animal hair  | 13        | Year 10  |
| 6202920000 | Of cotton  | 13        | Year 10  |
| 620293     | Of man-made fibers   |           |          |
| 6202931000 | Of synthetic fibres  | 13        | Year 10  |
| 6202932000 | Of artificial fibres   | 13        | Year 10  |
| 6202990000 | Of other textile materials   | 13        | Year 10  |
| 6203       | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).                                      |           |          |
| 62031      | Suits:   |           |          |
| 6203110000 | Of wool or fine animal hair  | 13        | Year 10  |
| 6203120000 | Of synthetic fibres  | 13        | Year 10  |
| 6203190000 | Of other textile fibres  | 13        | Year 10  |
| 62032      | Ensembles:   |           |          |
| 6203210000 | Of wool or fine animal hair  | 13        | Year 10  |
| 6203220000 | Of cotton  | 13        | Year 10  |
| 6203230000 | Of synthetic fibres  | 13        | Year 10  |
| 6203290000 | Of other textile materials   | 13        | Year 10  |
| 62033      | Jackets and blazers:   |           |          |
| 6203310000 | Of wool or fine animal hair  | 13        | Year 10  |
| 6203320000 | Of cotton  | 13        | Year 10  |
| 6203330000 | Of synthetic fibres  | 13        | Year 10  |
| 6203390000 | Of other textile materials   | 13        | Year 10  |
| 62034      | Trousers, bib and brace overalls, breeches and shorts:   |           |          |
| 6203410000 | Of wool or fine animal hair  | 13        | Year 10  |
| 620342     | Of cotton  |           |          |
| 6203421000 | Of denim, including blue jeans   | 13        | Year 10  |
| 6203429000 | Other  | 13        | Year 10  |
| 6203430000 | Of synthetic fibres  | 13        | Year 10  |
| 6203490000 | Of other textile materials   | 13        | Year 10  |
| 6204       | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and breace overalls, breeches and shorts (other than swimwear). |           |          |
| 62041      | Suits:   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 6204110000 | Of wool or fine animal hair                            | 13        | Year 10  |
| 6204120000 | Of cotton  | 13        | Year 10  |
| 6204130000 | Of synthetic fibres                                    | 13        | Year 10  |
| 620419     | Of other textile materials                             |           |          |
| 6204191000 | Of silk  | 13        | Year 10  |
| 6204199000 | Other  | 13        | Year 10  |
| 62042      | Ensembles:   |           |          |
| 6204210000 | Of wool or fine animal hair                            | 13        | Year 10  |
| 6204220000 | Of cotton  | 13        | Year 10  |
| 6204230000 | Of synthetic fibres                                    | 13        | Year 10  |
| 620429     | Of other textile materials                             |           |          |
| 6204291000 | Of silk  | 13        | Year 10  |
| 6204299000 | Other  | 13        | Year 10  |
| 62043      | Jackets and blazers:                                   |           |          |
| 6204310000 | Of wool or fine animal hair                            | 13        | Year 10  |
| 6204320000 | Of cotton  | 13        | Year 10  |
| 6204330000 | Of synthetic fibres                                    | 13        | Year 10  |
| 620439     | Of other textile materials                             |           |          |
| 6204391000 | Of silk  | 13        | Year 10  |
| 6204399000 | Other  | 13        | Year 10  |
| 62044      | Dresses:   |           |          |
| 6204410000 | Of wool or fine animal hair                            | 13        | Year 10  |
| 6204420000 | Of cotton  | 13        | Year 10  |
| 6204430000 | Of synthetic fibres                                    | 13        | Year 10  |
| 6204440000 | Of artificial fibres                                   | 13        | Year 10  |
| 620449     | Of other textile materials                             |           |          |
| 6204491000 | Of silk  | 13        | Year 10  |
| 6204499000 | Other  | 13        | Year 10  |
| 62045      | Skirts and divided skirts:                             |           |          |
| 6204510000 | Of wool or fine animal hair                            | 13        | Year 10  |
| 6204520000 | Of cotton  | 13        | Year 10  |
| 6204530000 | Of synthetic fibres                                    | 13        | Year 10  |
| 620459     | Of other textile materials                             |           |          |
| 6204591000 | Of silk  | 13        | Year 10  |
| 6204599000 | Other  | 13        | Year 10  |
| 62046      | Trousers, bib and brace overalls, breeches and shorts: |           |          |
| 6204610000 | Of wool or fine animal hair                            | 13        | Year 10  |
| 620462     | Of cotton  |           |          |
| 6204621000 | Of denim, including blue jeans                         | 13        | Year 10  |
| 6204629000 | Other  | 13        | Year 10  |
| 6204630000 | Of synthetic fibres                                    | 13        | Year 10  |
| 620469     | Of other textile materials                             |           |          |
| 6204691000 | Of silk  | 13        | Year 10  |
| 6204699000 | Other  | 13        | Year 10  |
| 6205       | Men's or boy's shirts.                                 |           |          |
| 6205100000 | Of wool or fine animal hair                            | 13        | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 6205200000 | Of cotton  | 13        | Year 10  |
| 620530     | Of man-made fibres   |           |          |
| 6205301000 | Of synthetic fibres  | 13        | Year 10  |
| 6205302000 | Of artificial fibres   | 13        | Year 10  |
| 620590     | Of other textile materisla   |           |          |
| 6205901000 | Of silk  | 13        | Year 10  |
| 6205909000 | Other  | 13        | Year 10  |
| 6206       | Women's or girls' blouses, shirts and shirt-blouses.   |           |          |
| 6206100000 | Of silk or silk waste  | 13        | Year 10  |
| 6206200000 | Of wool or fine animal hair  | 13        | Year 10  |
| 6206300000 | Of cotton  | 13        | Year 10  |
| 620640     | Of man-made fibres   |           |          |
| 6206401000 | Of synthetic fibres  | 13        | Year 10  |
| 6206402000 | Of artificial fibres   | 13        | Year 10  |
| 6206900000 | Of other textile materials   | 13        | Year 10  |
| 6207       | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.                               |           |          |
| 62071      | Underpants and briefs:   |           |          |
| 6207110000 | Of cotton  | 13        | Year 10  |
| 620719     | Of other textile materials   |           |          |
| 6207191000 | Of man-made fibres   | 13        | Year 10  |
| 6207199000 | Other  | 13        | Year 10  |
| 62072      | Nightshirts and pyjamas:   |           |          |
| 6207210000 | Of cotton  | 13        | Year 10  |
| 620722     | Of man-made fibres   |           |          |
| 6207221000 | Of synthetic fibres  | 13        | Year 10  |
| 6207222000 | Of artificial fibres   | 13        | Year 10  |
| 6207290000 | Of other textile materials   | 13        | Year 10  |
| 62079      | Other:   |           |          |
| 6207910000 | Of cotton  | 13        | Year 10  |
| 620792     | Of man-made fibres   |           |          |
| 6207921000 | Of synthetic fibres  | 13        | Year 10  |
| 6207922000 | Of artificial fibres   | 13        | Year 10  |
| 620799     | Of other textile materials   |           |          |
| 6207991000 | Of silk  | 13        | Year 10  |
| 6207992000 | Of wool or fine animal hair  | 13        | Year 10  |
| 6207999000 | Other  | 13        | Year 10  |
| 6208       | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, n'glig's, bathrobes, dressing gowns and similar articles. |           |          |
| 62081      | Slips and petticoats:  |           |          |
| 620811     | Of man-made fibres   |           |          |
| 6208111000 | Of synthetic fibres  | 13        | Year 10  |
| 6208112000 | Of artificial fibres   | 13        | Year 10  |
| 620819     | Of other textile materials   |           |          |
| 6208191000 | Of silk  | 13        | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 6208192000 | Of cotton  | 13        | Year 10  |
| 6208199000 | Other  | 13        | Year 10  |
| 62082      | Nightdresses and pyjamas:  |           |          |
| 6208210000 | Of cotton  | 13        | Year 10  |
| 620822     | Of man-made fibres   |           |          |
| 6208221000 | Of synthetic fibres  | 13        | Year 10  |
| 6208222000 | Of artificial fibres   | 13        | Year 10  |
| 6208290000 | Of other textile materials   | 13        | Year 10  |
| 62089      | Other:   |           |          |
| 6208910000 | Of cotton  | 13        | Year 10  |
| 620892     | Of man-made fibres   |           |          |
| 6208921000 | Of synthetic fibres  | 13        | Year 10  |
| 6208922000 | Of artificial fibres   | 13        | Year 10  |
| 620899     | Of other textile materials   |           |          |
| 6208991000 | Of silk  | 13        | Year 10  |
| 6208992000 | Of wool or fine animal hair  | 13        | Year 10  |
| 6208999000 | Other  | 13        | Year 10  |
| 6209       | Babies' garments and clothing accessories.                                 |           |          |
| 620910     | Of wool or fine animal hair  |           |          |
| 6209101000 | Garments   | 13        | Year 10  |
| 6209102000 | Accessories  | 13        | Year 10  |
| 620920     | Of cotton  |           |          |
| 6209201000 | Garments   | 13        | Year 10  |
| 6209202000 | Accessories  | 13        | Year 10  |
| 620930     | Of synthetic fibres  |           |          |
| 6209301000 | Garments   | 13        | Year 10  |
| 6209302000 | Accessories  | 13        | Year 10  |
| 620990     | Of other textile materials   |           |          |
| 6209901000 | Garments   | 13        | Year 10  |
| 6209902000 | Accessories  | 13        | Year 10  |
| 6210       | Garments, made up of fabrics of heading 56.02,56.03,59.03, 59.06 or 59.07. |           |          |
| 621010     | Of fabrics of heading 56.02 or 56.03                                       |           |          |
| 6210101000 | Of fabrics of heading 56.02  | 13        | Year 10  |
| 6210102000 | Of fabrics of heading 56.03  | 13        | Year 10  |
| 621020     | Other garments, of the type described in subheadings 6201.11 to 6201.19    |           |          |
| 6210201000 | Of fabrics of heading 59.03  | 13        | Year 10  |
| 6210202000 | Of fabrics of heading 59.06  | 13        | Year 10  |
| 6210203000 | Of fabrics of heading 59.07  | 13        | Year 10  |
| 621030     | Other garments, of the type described in subheading 6202.11 to 6202.19     |           |          |
| 6210301000 | Of fabrics of heading 59.03  | 13        | Year 10  |
| 6210302000 | Of fabrics of heading 59.06  | 13        | Year 10  |
| 6210303000 | Of fabrics of heading 59.07  | 13        | Year 10  |
| 621040     | Other men's or boys' garments  |           |          |
| 6210401000 | Of fabrics of heading 59.03  | 13        | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 6210402000 | Of fabrics of heading 59.06  | 13        | Year 10  |
| 6210403000 | Of fabrics of heading 59.07  | 13        | Year 10  |
| 621050     | Other women's or girls' garments   |           |          |
| 6210501000 | Of fabrics of heading 59.03  | 13        | Year 10  |
| 6210502000 | Of fabrics of heading 59.06  | 13        | Year 10  |
| 6210503000 | Of fabrics of heading 59.07  | 13        | Year 10  |
| 6211       | Track suits,ski suits and swimwear;other garments.   |           |          |
| 62111      | Swimwear:  |           |          |
| 621111     | Men's or boys'   |           |          |
| 6211111000 | Of man-made fibres   | 13        | Year 10  |
| 6211119000 | Other  | 13        | Year 10  |
| 621112     | Women's or girls'  |           |          |
| 6211121000 | Of man-made fibres   | 13        | Year 10  |
| 6211129000 | Other  | 13        | Year 10  |
| 621120     | Ski suits  |           |          |
| 6211201000 | Of man-made fibres   | 13        | Year 10  |
| 6211209000 | Other  | 13        | Year 10  |
| 62113      | Other garments, men's or boys:   |           |          |
| 6211310000 | Of wool or fine animal hair  | 13        | Year 10  |
| 621132     | Of cotton  | , -       |          |
| 6211321000 | Judo, taekwondo and other oriental martial arts uniforms   | 13        | Year 10  |
| 6211329000 | Other  | 13        | Year 10  |
| 621133     | Of man-made fibres   |           |          |
| 6211331000 | Of synthetic fibres  | 13        | Year 10  |
| 6211332000 | Of artificial fibres   | 13        | Year 10  |
| 6211390000 | Of other textile materials   | 13        | Year 10  |
| 62114      | Other garments, women's or girls':   | , -       |          |
| 6211410000 | Of wool or fine animal hair  | 13        | Year 10  |
| 621142     | Of cotton  |           |          |
| 6211421000 | Judo, taekwondo and other oriental martial arts uniforms   | 13        | Year 10  |
| 6211429000 | Other  | 13        | Year 10  |
| 621143     | Of man-made fibres   | , -       |          |
| 6211431000 | Of synthetic fibres  | 13        | Year 10  |
| 6211432000 | Of artificial fibres   | 13        | Year 10  |
| 6211490000 | Of other textile materials   | 13        | Year 10  |
| 6212       | Brassi'res, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or corcheted. |           |          |
| 621210     | Brassi`res   |           |          |
| 6212101000 | Of cotton  | 13        | Year 10  |
| 6212102000 | Of man-made fibres   | 13        | Year 10  |
| 6212109000 | Other  | 13        | Year 10  |
| 621220     | Girdles and panty-girdles  |           |          |
| 6212201000 | Of cotton  | 13        | Year 10  |
| 6212202000 | Of man-made fibres   | 13        | Year 10  |
| 6212209000 | Other  | 13        | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 6212300000 | Corselettes  | 13        | Year 10  |
| 6212900000 | Other  | 13        | Year 10  |
| 6213       | Handkerchiefs.   |           |          |
| 6213100000 | Of silk or silk waste  | 8         | Year 5   |
| 6213200000 | Of cotton  | 8         | Year 10  |
| 6213900000 | Of other textile materials   | 8         | Year 5   |
| 6214       | Shawls,scarves,mufflers,mantillas,veils and the like.  |           |          |
| 6214100000 | Of silk or silk waste  | 8         | Year 10  |
| 6214200000 | Of wool or fine animal hair  | 8         | Year 10  |
| 6214300000 | Of synthetic fibres  | 8         | Year 10  |
| 6214400000 | Of artificial fibres   | 8         | Year 10  |
| 6214900000 | Of other textile materials   | 8         | Year 10  |
| 6215       | Ties,bow ties and cravats.   |           |          |
| 6215100000 | Of silk or silk waste  | 8         | Year 10  |
| 6215200000 | Of man-made fibres   | 8         | Year 10  |
| 6215900000 | Of other textile materials   | 8         | Year 5   |
| 621600     | Gloves,mittens and mitts.  |           |          |
| 6216001000 | Impregnated, coated or covered with plastics or rubber   | 8         | Year 10  |
| 6216009000 | Other  | 8         | Year 10  |
| 6217       | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12. |           |          |
| 6217100000 | Accessories  | 13        | Year 10  |
| 6217900000 | Parts  | 13        | Year 10  |
| 63         | Other made up textile articles; sets; worn clothing and worn textille articles;rags                                  |           |          |
| 6301       | Blankets and travelling rugs.  |           |          |
| 6301100000 | Electric blankets  |           | Year 0   |
| 6301200000 | Blankets (othet than electric blankets) and travelling rugs, of wool or fine animal hair                             |           | Year 0   |
| 6301300000 | Blankets(other than electric blankets) and travelling rugs,of cotton   |           | Year 0   |
| 6301400000 | Blankets (other than electric blankets) and travelling rugs, of synthetic fibers                                     | 10        | Year 5   |
| 6301900000 | Other blankets and travelling rugs   |           | Year 0   |
| 6302       | Bed linen,table linen,toilet linen and kitchen linen.  |           |          |
| 630210     | Bed linen, knitted or crocheted  |           |          |
| 6302101000 | Of cotton  | 13        | Year 10  |
| 6302109000 | Other  | 13        | Year 10  |
| 63022      | Other bed linen, printed:  |           |          |
| 6302210000 | Of cotton  | 13        | Year 10  |
| 6302220000 | Of man-made fibres   | 13        | Year 10  |
| 6302290000 | Of other textile materials   | 13        | Year 10  |
| 63023      | Other bed linen:   |           |          |
| 6302310000 | Of cotton  | 13        | Year 10  |
| 6302320000 | Of man-made fibres   | 13        | Year 10  |
| 6302390000 | Of other textile materials   | 13        | Year 10  |
| 6302400000 | Table linen,knitted or crocheted   | 13        | Year 10  |
| 63025      | Other table linen:   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 6302510000 | Of cotton  | 13        | Year 10  |
| 6302520000 | Of flax  | 13        | Year 10  |
| 6302530000 | Of man-made fibres   | 13        | Year 10  |
| 6302590000 | Of other textile materials   | 13        | Year 10  |
| 6302600000 | Toilet linen and kitchen linen,of terry towelling or similar terry fabrics,of cotton | 13        | Year 10  |
| 63029      | Other:   |           |          |
| 6302910000 | Of cotton  | 13        | Year 10  |
| 6302920000 | Of flax  | 13        | Year 10  |
| 6302930000 | Of man-made fibres   | 13        | Year 10  |
| 6302990000 | Of other textile materials   | 13        | Year 10  |
| 6303       | Curtains(including drapes) and interior blinds; curtain or bed valance.              |           |          |
| 63031      | Knitted or crocheted:  |           |          |
| 6303110000 | Of cotton  | 13        | Year 10  |
| 6303120000 | Of synthetic fibres  | 13        | Year 10  |
| 6303190000 | Of other textile materials   | 13        | Year 10  |
| 63039      | Other:   |           |          |
| 6303910000 | Of cotton  | 13        | Year 10  |
| 6303920000 | Of synthetic fibres  | 13        | Year 10  |
| 6303990000 | Of other textile materials   | 13        | Year 10  |
| 6304       | Other furnishing articles, excluding those of heading 94.04.                         |           |          |
| 63041      | Bedspreads:  |           |          |
| 6304110000 | Knitted or crocheted   | 13        | Year 10  |
| 6304190000 | Other  | 13        | Year 10  |
| 63049      | Other:   |           |          |
| 6304910000 | Knitted or crocheted   | 13        | Year 10  |
| 6304920000 | Not knitted or crocheted, of cotton  | 13        | Year 10  |
| 6304930000 | Not knitted or crocheted, of synthetic fibres  | 13        | Year 10  |
| 6304990000 | Not knitted or crocheted, of other textile materials                                 | 13        | Year 10  |
| 6305       | Sacks and bags, of a kind used for the packing of goods.                             |           |          |
| 6305100000 | Of jute or of other textile bast fibres of heading 53.03                             |           | Year 0   |
| 6305200000 | Of cotton  |           | Year 0   |
| 63053      | Of man-made textile materials:   |           |          |
| 6305320000 | Flexible intermediate bulk containers  |           | Year 0   |
| 6305330000 | Other, of polyethylene or polypropylene strip or the like                            | 8         | Year 5   |
| 6305390000 | Other  |           | Year 0   |
| 6305900000 | Of other textile materials   |           | Year 0   |
| 6306       | Tarpaulins, awnings and sunblinds; tents: sails for                                  |           |          |
|            | boats, sailboards or landcraft; camping goods.                                       |           |          |
| 63061      | Tarpaulins, awnings and sunblinds:   |           |          |
| 6306110000 | Of cotton  | 13        | Year 10  |
| 6306120000 | Of synthetic fibres  | 13        | Year 10  |
| 6306190000 | Of other textile materials   | 13        | Year 10  |
| 63062      | Tents:   |           |          |
| 6306210000 | Of cotton  | 13        | Year 10  |
| 6306220000 | Of synthetic fibres  | 13        | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 6306290000 | Of other textile materials   | 13        | Year 10  |
| 63063      | Sails:   |           |          |
| 6306310000 | Of synthetic fibres  | 13        | Year 10  |
| 630639     | Of other textile materials   |           |          |
| 6306391000 | Of cotton  | 13        | Year 10  |
| 6306399000 | Other  | 13        | Year 10  |
| 63064      | Pneumatic mattresses:  |           |          |
| 6306410000 | Of cotton  | 13        | Year 10  |
| 630649     | Of other textile materials   |           |          |
| 6306491000 | Of synthetic fibres  | 13        | Year 10  |
| 6306499000 | Other  | 13        | Year 10  |
| 63069      | Other:   |           |          |
| 6306910000 | Of cotton  | 13        | Year 10  |
| 630699     | Of other textile materials   |           |          |
| 6306991000 | Of synthetic fibres  | 13        | Year 10  |
| 6306999000 | Other  | 13        | Year 10  |
| 6307       | Other made up articles,including dress patterns.   |           |          |
| 6307100000 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths   |           | Year 0   |
| 6307200000 | Life-jackets and life-belts  |           | Year 0   |
| 630790     | Other  |           |          |
| 6307901000 | Footwear lace  | 10        | Year 5   |
| 6307902000 | Cloth wrappers   | 10        | Year 5   |
| 6307903000 | Dress patterns   | 10        | Year 5   |
| 6307909000 | Other  | 10        | Year 5   |
| 6308000000 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 13        | Year 10  |
| 6309000000 | Worn clothing and other worn articles.   |           | Year 0   |
| 6310       | Used or new rags, scrap twine cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.  |           |          |
| 6310100000 | Sorted   |           | Year 0   |
| 6310900000 | Other  |           | Year 0   |
| 64         | Footwear,gaiters and the like; parts of such articles  |           |          |
| 6401       | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.      |           |          |
| 6401100000 | Footwear incorporating a protective metal toe-cap  |           | Year 0   |
| 64019      | Other footwear:  |           |          |
| 640191     | Covering the knee  |           |          |
| 6401911000 | Of rubber  |           | Year 0   |
| 6401919000 | Other  |           | Year 0   |
| 640192     | Covering the ankle but not covering the knee   |           |          |
| 6401921000 | Ski – boots  |           | Year 0   |
| 64019290   | Other  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 6401929010 | Of rubber   |           | Year 0   |
| 6401929090 | Other   |           | Year 0   |
| 6401990000 | Other   |           | Year 0   |
| 6402       | Other footwear with outer soles and uppers of rubber or plastics.   |           |          |
| 64021      | Sports footwear:  |           |          |
| 6402120000 | Ski-boots, cross-country ski footwear and snowboard boots   |           | Year 0   |
| 6402190000 | Other   |           | Year 0   |
| 6402200000 | Footwear with upper straps or thongs assembled to the sole by means of plugs  |           | Year 0   |
| 640230     | Other footwear,incorporating a protective metal toe-cap   |           |          |
| 6402301000 | Of rubber   |           | Year 0   |
| 6402309000 | Other   |           | Year 0   |
| 64029      | Other footwear:   |           |          |
| 640291     | Covering the ankle  |           |          |
| 6402911000 | Footwear, protective against cold   |           | Year 0   |
| 6402912000 | Tennis shoes, basketball shoes,gym shoes,training shoes and the like  |           | Year 0   |
| 6402919000 | Other   |           | Year 0   |
| 640299     | Other   |           |          |
| 6402991000 | Sandals or similar footwear, produced in one piece by moulding  |           | Year 0   |
| 6402992000 | Tennis shoes,basketball shoes,gym shoes,training shoes and the like   |           | Year 0   |
| 6402999000 | Other   |           | Year 0   |
| 6403       | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.                      |           |          |
| 64031      | Sports footwear:  |           |          |
| 6403120000 | Ski-boots,cross-country ski footwear and snowboard boots  |           | Year 0   |
| 6403190000 | Other   |           | Year 0   |
| 6403200000 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe |           | Year 0   |
| 6403300000 | Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap                       |           | Year 0   |
| 6403400000 | Other footwear,incorporating a protective metal toe-cap   |           | Year 0   |
| 64035      | Other footwear with outer soles of leather:   |           |          |
| 640351     | Covering the ankle  |           |          |
| 6403511000 | Dress shoes   |           | Year 0   |
| 6403519000 | Other   |           | Year 0   |
| 640359     | Other   |           |          |
| 6403591000 | Dress shoes   |           | Year 0   |
| 6403599000 | Other   |           | Year 0   |
| 64039      | Other footwear:   |           |          |
| 640391     | Covering the ankle  |           |          |
| 6403911000 | Dress shoes   |           | Year 0   |
| 6403912000 | Mountaineering footwear   |           | Year 0   |
| 6403913000 | Lace-boots  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 6403914000 | Tennis shoes,basketball shoes,gym shoes,training shoes and the like   |           | Year 0   |
| 6403919000 | Other   |           | Year 0   |
| 640399     | Other   |           |          |
| 6403991000 | Dress shoes   |           | Year 0   |
| 6403992000 | Mountaineering footwear   |           | Year 0   |
| 6403993000 | Lace-boots  |           | Year 0   |
| 6403994000 | Tennis shoes,basketball shoes,gym shoes,training shoes and the like   |           | Year 0   |
| 6403999000 | Other   |           | Year 0   |
| 6404       | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.  |           |          |
| 64041      | Footwear with outer soles of rubber or plastics:  |           |          |
| 6404110000 | Sports footwear; tennis shoes,basketball shoes,gym shoes,training shoes and the like  |           | Year 0   |
| 640419     | Other   |           |          |
| 6404191000 | Slippers  |           | Year 0   |
| 6404199000 | Other   |           | Year 0   |
| 640420     | Footwear with outer soles of leather or composition leather   |           |          |
| 6404201000 | Slippers  |           | Year 0   |
| 6404209000 | Other   |           | Year 0   |
| 6405       | Other footwear.   |           |          |
| 6405100000 | With uppers of leather or composition leather   |           | Year 0   |
| 6405200000 | With uppers of texile materials   |           | Year 0   |
| 6405900000 | Other:  |           | Year 0   |
| 6406       | Parts of footwear(including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof. |           |          |
| 640610     | Uppers and parts thereof,other than stiffeners  |           |          |
| 6406101000 | Uppers  |           | Year 0   |
| 6406102000 | Parts   |           | Year 0   |
| 640620     | Outer soles and heels,of rubber or plastics   |           |          |
| 6406201000 | Outer soles   |           | Year 0   |
| 6406202000 | Heels   |           | Year 0   |
| 64069      | Other:  |           |          |
| 6406910000 | Of wood   |           | Year 0   |
| 640699     | Of other materials  |           |          |
| 6406991000 | Removable in - soles  |           | Year 0   |
| 6406992000 | Heel cushion  |           | Year 0   |
| 6406993000 | Gaiters   |           | Year 0   |
| 6406994000 | Leggings  |           | Year 0   |
| 6406999000 | Other   |           | Year 0   |
| 65         | Headgear and parts thereof  |           |          |
| 6501000000 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.  |           | Year 0   |
| 6502000000 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 6503000000 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.   |           | Year 0   |
| 6504000000 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.   |           | Year 0   |
| 6505       | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed. |           |          |
| 6505100000 | Hair-nets   |           | Year 0   |
| 650590     | Other   |           |          |
| 65059010   | Knitted or crocheted headgear   |           |          |
| 6505901010 | Of synthetic fibres   | 8         | Year 5   |
| 6505901090 | Of other fibres   | 8         | Year 5   |
| 65059020   | Headgear of textile fabric(other than felt)   |           |          |
| 6505902010 | Sports cap  | 8         | Year 5   |
| 6505902020 | Berets  | 8         | Year 5   |
| 6505902090 | Other   | 8         | Year 5   |
| 6505909000 | Other   | 8         | Year 5   |
| 6506       | Other headgear, whether or not lined or trimmed.  |           |          |
| 6506100000 | Safety headgear   |           | Year 0   |
| 65069      | Other:  |           |          |
| 6506910000 | Of rubber or of plastics  |           | Year 0   |
| 6506920000 | Of furskin  |           | Year 0   |
| 650699     | Of other materials  |           |          |
| 6506991000 | Of leather  |           | Year 0   |
| 6506992000 | Of metal  |           | Year 0   |
| 6506999000 | Other   |           | Year 0   |
| 6507000000 | Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.  |           | Year 0   |
| 66         | Umbrellas,sun umbrellas,walking-sticks,seat-sticks, whips, riding-crops and parts thereof   |           |          |
| 6601       | Umbrellas and sun umbrellas (including walking-stick umbrellas,garden umbrellas and similar umbrellas).   |           |          |
| 6601100000 | Garden or similar umbrellas   | 13        | Year 10  |
| 66019      | Other:  |           |          |
| 6601910000 | Having a telescopic shaft   | 13        | Year 10  |
| 660199     | Other   |           |          |
| 6601991000 | Walking-stick umbrellas   | 13        | Year 10  |
| 6601992000 | Sun umbrellas   | 13        | Year 10  |
| 6601999000 | Other   | 13        | Year 10  |
| 660200     | Walking-sticks,seat-sticks,whips,riding-crops and the like.   |           |          |
| 6602001000 | Walking-sticks  |           | Year 0   |
| 6602002000 | Seat-sticks   |           | Year 0   |
| 6602003000 | Whips, riding crops   |           | Year 0   |
| 6602009000 | Other   |           | Year 0   |
| 6603       | Parts, trimmings and accessories of articles of heading 66.01 or 66.02.   |           |          |
| 6603100000 | Handles and knobs   | 13        | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 6603200000 | Umbrella frames, including frames mounted on shafts (sticks)   | 13        | Year 10  |
| 6603900000 | Other  | 13        | Year 10  |
| 67         | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair  |           |          |
| 6701000000 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).   |           | Year 0   |
| 6702       | Artificial flowers, foliage and fruit and parts-thereof; articles made of artificial flowers, foliage or fruit.  |           |          |
| 6702100000 | Of plastics  |           | Year 0   |
| 670290     | Of other materials   |           |          |
| 6702901000 | Of woven fabrics   | 8         | Year 5   |
| 6702902000 | Of paper   | 8         | Year 5   |
| 6702909000 | Other  | 8         | Year 5   |
| 670300     | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.   |           |          |
| 67030010   | Human hair   |           |          |
| 6703001010 | Washed, dressed, thinned   |           | Year 0   |
| 6703001090 | Other  |           | Year 0   |
| 6703009000 | Other  |           | Year 0   |
| 6704       | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.  |           |          |
| 67041      | Of synthetic textile materials:  |           |          |
| 6704110000 | Complete wigs  |           | Year 0   |
| 670419     | Other  |           |          |
| 6704191000 | Partial wigs   | 8         | Year 5   |
| 6704192000 | False beards   | 8         | Year 5   |
| 6704193000 | False eyebrows   | 8         | Year 5   |
| 6704194000 | False eyelashes  | 8         | Year 5   |
| 6704199000 | Other  | 8         | Year 5   |
| 670420     | Of human hair  |           |          |
| 6704201000 | Complete wigs  | 8         | Year 5   |
| 6704202000 | Partial wigs   | 8         | Year 5   |
| 6704203000 | False beards   | 8         | Year 5   |
| 6704204000 | False eyebrows   | 8         | Year 5   |
| 6704205000 | False eyelashes  | 8         | Year 5   |
| 6704209000 | Other  | 8         | Year 5   |
| 6704900000 | Of other materials   |           | Year 0   |
| 68         | Articles of stone, plaster, cement, as bestos, mica or similar materials   |           | 10410    |
| 6801000000 | Setts, curbstones and flagstones, of natural stone (except slate).   |           | Year 0   |
| 6802       | Worked monumental or building stone(except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (includig slate), whether or not on a backing; artificially coloured granules, chipping and powder, of natural stone (including slate). |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 6802100000 | Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder.   |           | Year 0   |
| 68022      | Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:  |           |          |
| 680221     | Marble, travertine and alabaster   |           |          |
| 6802211000 | Marble   | 8         | Year 10  |
| 6802212000 | Travertine   | 8         | Year 10  |
| 6802213000 | Alabaster  | 8         | Year 10  |
| 6802220000 | Other calcareous stone   |           | Year 0   |
| 6802230000 | Granite  |           | Year 0   |
| 6802290000 | Other stone  |           | Year 0   |
| 68029      | Other:   |           |          |
| 680291     | Marble, travertine and alabaster   |           |          |
| 6802911000 | Marble   | 8         | Year 5   |
| 6802912000 | Travertine   | 8         | Year 5   |
| 6802913000 | Alabaster  | 8         | Year 5   |
| 6802920000 | Other calcareous stone   |           | Year 0   |
| 6802930000 | Granite  |           | Year 0   |
| 6802990000 | Other stone  | 8         | Year 5   |
| 680300     | Worked slate and articles of slate or of agglomerated slate.   |           |          |
| 6803001000 | Inkstone   |           | Year 0   |
| 6803009000 | Other  |           | Year 0   |
| 6804       | Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials. |           |          |
| 6804100000 | Millstones and grindstones for milling, grinding or pulping  |           | Year 0   |
| 68042      | Other millstones,grindstones,grinding wheels and the like:   |           |          |
| 6804210000 | Of agglomerated synthetic or natural diamond   |           | Year 0   |
| 6804220000 | Of other agglomerated abrasives or of ceramics   | 8         | Year 10  |
| 6804230000 | Of natural stone   | 8         | Year 5   |
| 6804300000 | Hand sharpening or polishing stones  |           | Year 0   |
| 6805       | Natural or artificial, abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.   |           |          |
| 6805100000 | On a base of woven textile fabric only   | 8         | Year 5   |
| 6805200000 | On a base of paper or paperboard only  | 8         | Year 5   |
| 6805300000 | On a base of other materials   | 8         | Year 5   |
| 6806       | Slag wool,rock wool and similar mineral wools: exfoliated vermiculite,expanded clays foamed slag and similar expanded mineral materials; mixtures and articles of heatinsulating, sound-insulating or sound-absorbing mineral materials,other than those of heading 68.11 or 68.12 or of Chapter 69.                     |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 680610     | Slag wool,rock wool and similar mineral wools(including intermixtures thereof),in bulk,sheets or rolls   |           |          |
| 6806101000 | Slag wool  | 8         | Year 5   |
| 6806102000 | Rock wool  | 8         | Year 5   |
| 6806103000 | Ceramic fibre  | 8         | Year 5   |
| 6806109000 | Other  | 8         | Year 5   |
| 680620     | Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)   |           |          |
| 6806201000 | Exfoliated vermiculite   |           | Year 0   |
| 6806202000 | Expanded clays   |           | Year 0   |
| 6806204000 | Expanded perlite   |           | Year 0   |
| 6806209000 | Other  |           | Year 0   |
| 680690     | Other  |           |          |
| 6806901000 | Fire proofing material   | 8         | Year 5   |
| 6806909000 | Other  | 8         | Year 5   |
| 6807       | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).   |           |          |
| 6807100000 | In rolls   |           | Year 0   |
| 6807900000 | Other  | 8         | Year 5   |
| 6808000000 | Panels,boards, tiles,blocks and similar articles of vegetable fibre,of straw or of shavings, chips,particles, sawdust or other waste, of wood,agglomerated with cement,plaster or other mineral binders. |           | Year 0   |
| 6809       | Articles of plaster or of compositions based on plaster.   |           |          |
| 68091      | Boards, sheets, panels, tiles and similar articles, not ornamented:  |           |          |
| 6809110000 | Faced or reinforced with paper or paperboard only  |           | Year 0   |
| 6809190000 | Other  | 8         | Year 5   |
| 6809900000 | Other articles   | 8         | Year 5   |
| 6810       | Articles of cement, of concrete or of artificial stone, whether or not reinforced.   |           |          |
| 68101      | Tiles,flagstones,bricks and similar articles:  |           |          |
| 681011     | Building blocks and bricks   |           |          |
| 6810111000 | Blocks   |           | Year 0   |
| 6810112000 | Bricks   |           | Year 0   |
| 681019     | Other  |           |          |
| 6810191000 | Tiles  |           | Year 0   |
| 6810192000 | Flagstones   |           | Year 0   |
| 6810193000 | Roofing tiles  |           | Year 0   |
| 6810199000 | Other  |           | Year 0   |
| 68109      | Other articles:  |           |          |
| 6810910000 | Prefabricated structural components for building or civil engineering  |           | Year 0   |
| 681099     | Other  |           |          |
| 6810991000 | Beams and girders  |           | Year 0   |
| 6810992000 | Pile   |           | Year 0   |
| 6810993000 | Electric pole  |           | Year 0   |
| 6810994000 | Railway sleepers   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 6810995000 | Pipes   |           | Year 0   |
| 6810999000 | Other   |           | Year 0   |
| 6811       | Articles of asbestos-cement, of cellulose fibre-cement or the like.   |           |          |
| 6811100000 | Corrugated sheets   |           | Year 0   |
| 6811200000 | Other sheets, panels, tiles and similar articles  | 8         | Year 5   |
| 6811300000 | Tubes,pipes and tube or pipe fittings   |           | Year 0   |
| 6811900000 | Other articles  |           | Year 0   |
| 6812       | Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example,thread,woven fabric,clothing, headgear,footwear,gaskets),whether or not reinforced,other than goods of heading 68.11 or 68.13. |           |          |
| 6812500000 | Clothing, clothing accessories, footwear and headgear   |           | Year 0   |
| 6812600000 | Paper,millboard and felt  |           | Year 0   |
| 6812700000 | Compressed asbestos fibre jointing,in sheets or rolls   |           | Year 0   |
| 6812900000 | Other   |           | Year 0   |
| 6813       | Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.         |           |          |
| 6813100000 | Brake linings and pads  |           | Year 0   |
| 681390     | Other   |           |          |
| 6813901000 | Clutch facing   | 8         | Year 5   |
| 6813909000 | Other   | 8         | Year 10  |
| 6814       | Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper,paperboard or other materials.   |           |          |
| 6814100000 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support.   |           | Year 0   |
| 6814900000 | Other   |           | Year 0   |
| 6815       | Articles of stone or of other mineral substances(including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.   |           |          |
| 681510     | Non-electrical articles of graphite or other carbon   |           |          |
| 6815101000 | Non-electrical articles of graphite   | 8         | Year 10  |
| 6815102000 | Carbon fibre  | 8         | Year 5   |
| 6815109000 | Other   | 8         | Year 10  |
| 6815200000 | Articles of peat  |           | Year 0   |
| 68159      | Other articles:   |           |          |
| 6815910000 | Containing magnesite, dolomite or chromite  |           | Year 0   |
| 6815990000 | Other   |           | Year 0   |
| 69         | Ceramic products  |           |          |
| 690100     | Bricks,blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr,tripolite or diatomite) or of similar siliceous earths.   |           |          |
| 6901001000 | Bricks  | 8         | Year 5   |
| 6901002000 | Blocks  | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 6901003000 | Tiles   | 8         | Year 10  |
| 69010090   | Other   |           |          |
| 6901009010 | Slabs and panels  | 8         | Year 5   |
| 6901009090 | Other   | 8         | Year 5   |
| 6902       | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.   |           |          |
| 6902100000 | Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O 3  | 8         | Year 5   |
| 6902200000 | Containing by weight more than 50% of alumina (Al $_2$ O $_3$ ),of silica(SiO $_2$ ) or of a mixture or compound of these products  | 8         | Year 5   |
| 690290     | Other   |           |          |
| 6902909000 | Other excluding those based upon silicon carbide or zircon  | 8         | Year 5   |
| 6903       | Other refractory ceramic goods(for example, retorts,crucibles, muffles,nozzles,plugs, supports,cupels, tubes,pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths. |           |          |
| 690310     | 1. Containing by weight more than 50% of graphite or other carbon or of a mixture of these products   |           |          |
| 6903101000 | A. Retorts  | 8         | Year 5   |
| 69031020   | B. Crucibles  |           |          |
| 6903102090 | (2) Other excluding those for furnaces for production of semiconductor wafers   | 8         | Year 5   |
| 6903103000 | C. Reaction vessels   | 8         | Year 5   |
| 6903104000 | D. Muffles  | 8         | Year 5   |
| 6903105000 | E. Nozzles  | 8         | Year 5   |
| 6903106000 | F. Plugs  | 8         | Year 5   |
| 6903107000 | G. Tubes and pipes  | 8         | Year 5   |
| 6903108000 | H. Bars and rods  | 8         | Year 5   |
| 6903109000 | I. Others   | 8         | Year 5   |
| 690320     | 2. Containing by weight more than 50% of alumina(Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica(SiO <sub>2</sub> )   |           |          |
| 6903201000 | Retorts   | 8         | Year 5   |
| 6903202000 | Crucibles   | 8         | Year 5   |
| 6903203000 | Reaction vessels  | 8         | Year 5   |
| 6903204000 | Muffles   | 8         | Year 5   |
| 6903205000 | Nozzles   | 8         | Year 5   |
| 6903206000 | Plugs   | 8         | Year 5   |
| 6903207000 | Tubes and pipes   | 8         | Year 5   |
| 6903208000 | Bars and rods   | 8         | Year 5   |
| 6903209000 | Other   | 8         | Year 5   |
| 690390     | 3. Other  |           |          |
| 69039090   | Other excluding those based upon silicon carbide or zircon  |           |          |
| 6903909010 | Retorts   | 8         | Year 5   |
| 6903909030 | Reaction vessels  | 8         | Year 5   |
| 6903909040 | Muffles   | 8         | Year 5   |
| 6903909060 | Plugs   | 8         | Year 5   |
| 6903909070 | Tubes and pipes   | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 6903909080 | Bars and rods   | 8         | Year 5   |
| 6903909090 | Other excluding crucibles and nozzles   | 8         | Year 5   |
| 6904       | Ceramic building bricks, flooring blocks, support or filler tiles and the like.   |           |          |
| 6904100000 | Building bricks   |           | Year 0   |
| 6904900000 | Other   | 8         | Year 5   |
| 6905       | Roofing tiles,chimney-pots,cowls,chimney liners,architectural ornaments and other ceramic constructional goods.   |           |          |
| 6905100000 | Roofing tiles   | 8         | Year 5   |
| 690590     | Other   |           |          |
| 6905901000 | Chimney pots, cowls and chimney liners  |           | Year 0   |
| 6905902000 | Architectural ornaments   |           | Year 0   |
| 6905909000 | Other   |           | Year 0   |
| 690600     | Ceramic pipes, conduits, guttering and pipe fittings.   |           |          |
| 6906001000 | Pipes,conduits and guttering  | 8         | Year 5   |
| 6906002000 | Pipe fittings   | 8         | Year 5   |
| 6907       | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.   |           |          |
| 690710     | Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm  |           |          |
| 6907101000 | Of porcelain or china   | 8         | Year 5   |
| 6907109000 | Other   | 8         | Year 5   |
| 690790     | Other   |           |          |
| 6907901000 | Of porcelain or china   | 8         | Year 5   |
| 6907909000 | Other   | 8         | Year 5   |
| 6908       | Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.   |           |          |
| 690810     | Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm  |           |          |
| 6908101000 | Of porcelain or china   | 8         | Year 5   |
| 6908109000 | Other   | 8         | Year 5   |
| 690890     | Other   |           |          |
| 6908901000 | Of porcelain or china   | 8         | Year 5   |
| 6908909000 | Other   | 8         | Year 5   |
| 6909       | Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. |           |          |
| 69091      | Ceramic wares for laboratory, chemical or other technical uses:   |           |          |
| 6909110000 | Of porcelain or china   | 8         | Year 10  |
| 6909120000 | Articles having a hardness equivalent to 9 or more on the Mohs scale  | 8         | Year 5   |
| 6909190000 | Other   | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 6909900000 | Other  | 8         | Year 10  |
| 6910       | Ceramic sinks, wash basins, wash basin pedestals,baths, bidets, water closet pans,flushing cisterns,urinals and similar sanitary fixtures. |           |          |
| 691010     | Of porcelain or china  |           |          |
| 6910101000 | Wash basins  | 8         | Year 5   |
| 6910102000 | Baths  | 8         | Year 5   |
| 6910104000 | Urinals  | 8         | Year 5   |
| 6910109000 | Other excluding water closet pans  | 8         | Year 5   |
| 6910900000 | Other  | 8         | Year 5   |
| 6911       | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.   |           |          |
| 691190     | Other  |           |          |
| 6911902000 | Toilet articles  | 8         | Year 5   |
| 691200     | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.                            |           |          |
| 6912002000 | Household articles   | 8         | Year 5   |
| 6913       | Statuettes and other ornamental ceramic articles.  |           |          |
| 691310     | Of porcelain or china  |           |          |
| 6913101000 | Statues, statuettes and busts  | 8         | Year 5   |
| 69131090   | Other  |           |          |
| 6913109020 | Ornamental tablewares  | 8         | Year 5   |
| 6913109090 | Other  | 8         | Year 5   |
| 691390     | Other  |           |          |
| 6913901000 | Statues, statuettes and busts  | 8         | Year 5   |
| 69139090   | Other  |           |          |
| 6913909020 | Ornamental tablewares  | 8         | Year 5   |
| 6913909090 | Other  | 8         | Year 5   |
| 6914       | Other ceramic articles.  |           |          |
| 691410     | Of porcelain or china  |           |          |
| 6914101000 | Flower - pots  | 8         | Year 5   |
| 6914109000 | Other  | 8         | Year 5   |
| 691490     | Other  |           |          |
| 6914901000 | Flower - pots  | 8         | Year 5   |
| 6914909000 | Other  | 8         | Year 10  |
| 70         | Glass and glassware  |           |          |
| 700100     | Cullet and other waste and scrap of glass; glass in the mass.  |           |          |
| 7001001000 | 1. Mass  |           | Year 0   |
| 7001002000 | 2. Waste and scrap,cullet  |           | Year 0   |
| 7002       | Glass in balls(other than microspheres of heading 70.18),rods or tubes,unworked.   |           |          |
| 7002100000 | Balls  |           | Year 0   |
| 7002200000 | Rods   |           | Year 0   |
| 70023      | Tubes:   |           |          |
| 7002310000 | Of fused quartz or other fused silica  | 8         | Year 5   |
| 7002320000 | Of other glass having a linear coefficient of expansion not exceeding 5×10-6 per Kelvin within a temperature range of 0°C to 300°C         |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 7002390000 | Other  |           | Year 0   |
| 7003       | Cast glass and rolled glass,in sheets or profiles,whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.            |           |          |
| 70031      | Non-wired sheets:  |           |          |
| 700312     | Coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer                                       |           |          |
| 7003121000 | Not more than 2mm in thickness   |           | Year 0   |
| 7003122000 | More than 2mm but not more than 3mm in thickness   |           | Year 0   |
| 7003123000 | More than 3mm but not more than 4mm in thickness   |           | Year 0   |
| 7003124000 | More than 4mm but not more than 5mm in thickness   |           | Year 0   |
| 7003125000 | More than 5mm but not more than 6mm in thickness   |           | Year 0   |
| 7003126000 | More than 6mm but not more than 8mm in thickness   |           | Year 0   |
| 7003127000 | More than 8mm in thickness   |           | Year 0   |
| 700319     | Other  |           |          |
| 7003191000 | Not more than 2mm in thickness   |           | Year 0   |
| 7003192000 | More than 2mm but not more than 3mm in thickness   |           | Year 0   |
| 7003193000 | More than 3mm but not more than 4mm in thickness   |           | Year 0   |
| 7003194000 | More than 4mm but not more than 5mm in thickness   |           | Year 0   |
| 7003195000 | More than 5mm but not more than 6mm in thickness   |           | Year 0   |
| 7003196000 | More than 6mm but not more than 8mm in thickness   |           | Year 0   |
| 7003197000 | More than 8mm in thickness   |           | Year 0   |
| 7003200000 | Wired sheets   |           | Year 0   |
| 7003300000 | Profiles   |           | Year 0   |
| 7004       | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.                      |           |          |
| 700420     | Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer                               |           |          |
| 7004201000 | Not more than 2mm in thickness   |           | Year 0   |
| 7004202000 | More than 2mm but not more than 3mm in thickness   |           | Year 0   |
| 7004203000 | More than 3mm but not more than 4mm in thickness   |           | Year 0   |
| 7004204000 | More than 4mm but not more than 5mm in thickness   |           | Year 0   |
| 7004205000 | More than 5mm but not more than 6mm in thickness   |           | Year 0   |
| 7004206000 | More than 6mm but not more than 8mm in thickness   |           | Year 0   |
| 7004207000 | More than 8mm in thickness   |           | Year 0   |
| 700490     | Other glass  |           |          |
| 7004901000 | Not more than 2mm in thickness   |           | Year 0   |
| 7004902000 | More than 2mm but not more than 3mm in thickness   |           | Year 0   |
| 7004903000 | More than 3mm but not more than 4mm in thickness   |           | Year 0   |
| 7004904000 | More than 4mm but not more than 5mm in thickness   |           | Year 0   |
| 7004905000 | More than 5mm but not more than 6mm in thickness   |           | Year 0   |
| 7004906000 | More than 6mm but not more than 8mm in thickness   |           | Year 0   |
| 7004907000 | More than 8mm in thickness   |           | Year 0   |
| 7005       | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 700510     | Non-wired glass, having an absorbent, reflecting or non-reflecting layer   |           |          |
| 7005101000 | Not more than 2mm in thickness   |           | Year 0   |
| 7005102000 | More than 2mm but not more than 3mm in thickness   |           | Year 0   |
| 7005103000 | More than 3mm but not more than 4mm in thickness   |           | Year 0   |
| 7005104000 | More than 4mm but not more than 5mm in thickness   |           | Year 0   |
| 7005105000 | More than 5mm but not more than 6mm in thickness   |           | Year 0   |
| 7005106000 | More than 6mm but not more than 8mm in thickness   |           | Year 0   |
| 7005107000 | More than 8mm in thickness   |           | Year 0   |
| 70052      | Other non-wired glass:   |           |          |
| 700521     | Coloured throughout the mass(body tinted), opacified, flashed or merely surface ground   |           |          |
| 7005211000 | Not more than 2mm in thickness   | 8         | Year 5   |
| 7005212000 | More than 2mm but not more than 3mm in thickness   | 8         | Year 5   |
| 7005213000 | More than 3mm but not more than 4mm in thickness   | 8         | Year 5   |
| 7005214000 | More than 4mm but not more than 5mm in thickness   | 8         | Year 5   |
| 7005215000 | More than 5mm but not more than 6mm in thickness   | 8         | Year 5   |
| 7005216000 | More than 6mm but not more than 8mm in thickness   | 8         | Year 5   |
| 7005217000 | More than 8mm in thickness   | 8         | Year 5   |
| 700529     | Other  |           |          |
| 7005291000 | Not more than 2mm in thickness   |           | Year 0   |
| 7005292000 | More than 2mm but not more than 3mm in thickness   |           | Year 0   |
| 7005293000 | More than 3mm but not more than 4mm in thickness   |           | Year 0   |
| 7005294000 | More than 4mm but not more than 5mm in thickness   |           | Year 0   |
| 7005295000 | More than 5mm but not more than 6mm in thickness   |           | Year 0   |
| 7005296000 | More than 6mm but not more than 8mm in thickness   |           | Year 0   |
| 7005297000 | More than 8mm in thickness   |           | Year 0   |
| 7005300000 | Wired glass  |           | Year 0   |
| 7006000000 | Glass of heading 70.03,70.04 or 70.05,bent,edge-worked,engraved, drilled,enamelled or otherwise worked, but not framed or fitted with other materials. |           | Year 0   |
| 7007       | Safety glass, consisting of toughened (tempered) or laminated glass.   |           |          |
| 70071      | Toughened(tempered) safety glass:  |           |          |
| 7007110000 | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels  | 8         | Year 5   |
| 7007190000 | Other  | 8         | Year 5   |
| 70072      | Laminated safety glass:  |           |          |
| 7007210000 | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels  | 8         | Year 5   |
| 7007290000 | Other  | 8         | Year 5   |
| 7008000000 | Multiple-walled insulating units of glass.   |           | Year 0   |
| 7009       | Glass mirrors, whether or not framed, including rear-view mirrors.   |           |          |
| 7009100000 | Rear-view mirrors for vehicles   | 8         | Year 5   |
| 70099      | Other:   |           |          |
| 7009910000 | Unframed   | 8         | Year 5   |
| 7009920000 | Framed   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 7010       | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass;  |           |          |
| 7010100000 | stoppers, lids and other closures, of glass.  Ampoules   | 8         | Year 5   |
| 7010200000 | Stoppers, lids and other closures  | -         | Year 0   |
| 7010900000 | Other  |           | Year 0   |
| 7011       | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.   |           |          |
| 7011100000 | For electric lighting  |           | Year 0   |
| 701120     | For cathode-ray tubes  |           |          |
| 7011201000 | Color  | 8         | Year 10  |
| 7011900000 | Other  | 8         | Year 5   |
| 7012000000 | Glass inners for vacuum flasks or for other vacuum vessels.  | 8         | Year 5   |
| 7013       | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).  |           |          |
| 7013100000 | Of glass-ceramics  | 8         | Year 5   |
| 70132      | Drinking glasses other than of glass-ceramics:   |           |          |
| 7013210000 | Of lead crystal  | 8         | Year 5   |
| 7013290000 | Other  | 8         | Year 5   |
| 70133      | Glassware of a kind used for table(other than drinking glasses) or kitchen purposes other than of glass-ceramics:  |           |          |
| 7013310000 | Of lead crystal  | 8         | Year 5   |
| 7013320000 | Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0°C to 300°C   | 8         | Year 5   |
| 7013390000 | Other  | 8         | Year 5   |
| 70139      | Other glassware:   |           |          |
| 7013910000 | Of lead crystal  | 8         | Year 5   |
| 7013990000 | Other  | 8         | Year 5   |
| 701400     | Signalling glassware and optical elements of glass(other than those of heading 70.15),not optically worked.  |           |          |
| 7014001000 | 1. Of sealed beam lamp   | 8         | Year 5   |
| 70140090   | 2. Other   |           |          |
| 7014009010 | Signalling glassware   | 8         | Year 5   |
| 7014009020 | Optical elements of glass  | 8         | Year 10  |
| 7015       | Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses. |           |          |
| 7015100000 | 1. Glasses for corrective spectacles   | 8         | Year 5   |
| 701590     | 2. Other   |           |          |
| 7015901000 | For sun glasses  | 8         | Year 10  |
| 7015902000 | Clock or watch glasses and the like  | 8         | Year 10  |
| 7015909000 | Other  | 8         | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 7016       | Paving blocks,slabs, bricks,squares,tiles and other articles of pressed or moulded glass,whether or not wired,of a kind used for building or construction purposes; glass cubes and other glass smallwares,whether or not on a backing,for mosaic or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks,panels,plates,shells or similar forms. |           |          |
| 7016100000 | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes  |           | Year 0   |
| 701690     | 2. Other   |           |          |
| 7016901000 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes  |           | Year 0   |
| 70169090   | Other  |           |          |
| 7016909010 | Leaded lights  |           | Year 0   |
| 7016909020 | Stained glass  |           | Year 0   |
| 7016909090 | Other  |           | Year 0   |
| 7017       | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.  |           |          |
| 7017100000 | Of fused quartz or other fused silica  |           | Year 0   |
| 7017200000 | Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0°C to 300°C   |           | Year 0   |
| 7017900000 | Other  |           | Year 0   |
| 7018       | Glass beads, imitation pearls, imitation precious or semi-<br>precious stones and similar glass smallwares, and articles<br>thereof other than imitation jewellery; glass eyes other than<br>prosthetic articles; statuettes and other ornaments of lamp-<br>worked glass, other than imitation jewellery; glass<br>microspheres not exceeding 1mm in diameter.                            |           |          |
| 701810     | Glass beads,imitation pearls,imitation precious or semi-<br>precious stones and similar glass smallwares   |           |          |
| 7018101000 | Beads  | 8         | Year 10  |
| 7018102000 | Imitation pearls   | 8         | Year 10  |
| 7018103000 | Imitation precious and semi-precious stones  | 8         | Year 10  |
| 7018104000 | Imitation coral  | 8         | Year 10  |
| 7018109000 | Other  | 8         | Year 10  |
| 7018200000 | Glass microspheres not exceeding 1mm in diameter   | 8         | Year 5   |
| 701890     | Other  |           |          |
| 7018901000 | Glass eyes other than prosthetic articles  |           | Year 0   |
| 7018909000 | Other  |           | Year 0   |
| 7019       | Glass fibres(including glass wool) and articles thereof(for example, yarn, woven fabrics).   |           |          |
| 70191      | Slivers,rovings, yarn and chopped strands:   |           |          |
| 7019110000 | Chopped strands, of a length of not more than 50mm   |           | Year 0   |
| 7019120000 | Rovings  |           | Year 0   |
| 7019190000 | Other  |           | Year 0   |
| 70193      | Thin sheets(voiles), webs, mats, mattresses, boards and similar nonwoven products:   |           |          |
| 7019310000 | Mats   |           | Year 0   |
| 7019320000 | Thin sheets (voiles)   |           | Year 0   |
| 7019390000 | Other  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 7019400000 | Woven fabrics of rovings  |           | Year 0   |
| 70195      | Other woven fabrics:  |           |          |
| 7019510000 | Of a width not exceeding 30cm   |           | Year 0   |
| 7019520000 | Of a width exceeding 30cm, plain weave, weighing less than 250g/m², of filaments measuring per single yarn not more than 136 tex  |           | Year 0   |
| 7019590000 | Other   | 8         | Year 5   |
| 701990     | Other   |           |          |
| 7019901000 | Glass wool  |           | Year 0   |
| 7019909000 | Other   |           | Year 0   |
| 702000     | Other articles of glass.  |           |          |
| 70200010   | 1. Industrial   |           |          |
| 702000101  | A. Of fused quartz or fused silica  |           |          |
| 7020001011 | (1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers  |           | Year 0   |
| 7020001012 | (2) Quartz crucibles for production of semiconductor wafers   |           | Year 0   |
| 7020001019 | (3) Other   |           | Year 0   |
| 7020001090 | B. Other  |           | Year 0   |
| 7020009000 | 2. Other  |           | Year 0   |
| 71         | Natural or cultured pearls, precious or semi-precious stones, precious metals,metals clad with precious metal,and articles thereof; imitation jewellery; coin   |           |          |
| 7101       | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.  |           |          |
| 710110     | Natural pearls  |           |          |
| 7101101000 | Unworked  |           | Year 0   |
| 7101102000 | Worked  |           | Year 0   |
| 71012      | Cultured pearls:  |           |          |
| 7101210000 | Unworked  |           | Year 0   |
| 7101220000 | Worked  |           | Year 0   |
| 7102       | Diamonds, whether or not worked, but not mounted or set.  |           |          |
| 7102100000 | 1. unsorted   |           | Year 0   |
| 71022      | 2. Industrial:  |           |          |
| 7102210000 | A. Unworked or simply sawn,cleaved or bruted  |           | Year 0   |
| 7102290000 | B. Other  |           | Year 0   |
| 71023      | 3. Non-industrial:  |           |          |
| 7102310000 | A. Unworked or simply sawn,cleaved or bruted  |           | Year 0   |
| 7102390000 | B. Other  |           | Year 0   |
| 7103       | Precious stones(other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones(other than diamonds) and semi-precious stones, temporarily strung for convenience of transport. |           |          |
| 7103100000 | 1. Unworked or simply sawn or roughly shaped  |           | Year 0   |
| 71039      | 2. Otherwise worked:  |           |          |
| 710391     | A. Rubies,sapphires and emeralds  |           |          |
| 7103911000 | (1) Industrial  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 71039190   | (2) Other   |           |          |
| 7103919010 | Rubies  |           | Year 0   |
| 7103919020 | Sapphires   |           | Year 0   |
| 7103919030 | Emeralds  |           | Year 0   |
| 710399     | B. Other  |           |          |
| 7103991000 | (1) Industrial  |           | Year 0   |
| 71039990   | (2) Other   |           |          |
| 7103999010 | Opal  |           | Year 0   |
| 7103999020 | Jade  |           | Year 0   |
| 7103999030 | Chalcedony  |           | Year 0   |
| 7103999040 | Rocky crystal   |           | Year 0   |
| 7103999090 | Other   |           | Year 0   |
| 7104       | Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport. |           |          |
| 7104100000 | 1. piezo-electric quartz  |           | Year 0   |
| 710420     | 2. Other,unworked or simply sawn or roughly shaped  |           |          |
| 7104201000 | A. Diamonds   |           | Year 0   |
| 7104209000 | B. Other  |           | Year 0   |
| 710490     | 3. Other  |           |          |
| 71049010   | A. Industrial   |           |          |
| 7104901010 | (1) Diamonds  |           | Year 0   |
| 7104901020 | (2) synthetic quartz  |           | Year 0   |
| 7104901090 | (3) other   |           | Year 0   |
| 71049090   | B. Other  |           |          |
| 7104909010 | Diamonds  |           | Year 0   |
| 7104909090 | Other   |           | Year 0   |
| 7105       | Dust and powder of natural or synthetic precious or semi-<br>precious stones.   |           |          |
| 710510     | 1. Of diamonds  |           |          |
| 7105101000 | A. Natural  |           | Year 0   |
| 7105102000 | B. Synthetic  |           | Year 0   |
| 710590     | 2. Other  |           |          |
| 7105901000 | A. Of garnet  |           | Year 0   |
| 7105909000 | B. other  |           | Year 0   |
| 7106       | Silver(including silver plated with gold or platinum),unwrought or in semi-manufactured forms,or in powder form.  |           |          |
| 7106100000 | Powder  |           | Year 0   |
| 71069      | Other   |           |          |
| 710692     | Semi-manufactured   |           |          |
| 7106921000 | Bars,rods and shapes  |           | Year 0   |
| 7106922000 | Plates,sheets and strips  |           | Year 0   |
| 7106923000 | Wire  |           | Year 0   |
| 7106929000 | Other   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 710700     | Base metals clad with silver, not further worked than semi-<br>manufactured.   |           |          |
| 7107001000 | Bars,rods and shapes   |           | Year 0   |
| 7107002000 | Plates,sheets and strips   |           | Year 0   |
| 7107003000 | Wire   |           | Year 0   |
| 7107004000 | Tubes,pipes and hollow bars  |           | Year 0   |
| 7107009000 | Other  |           | Year 0   |
| 7108       | Gold(including gold plated with platinum) unwrought or in semi-manufactured forms,or in powder form.   |           |          |
| 71081      | 1. Non-monetary:   |           |          |
| 7108110000 | A. Powder  |           | Year 0   |
| 710813     | C. Other semi-manufactured forms   |           |          |
| 71081310   | (1) Wire   |           |          |
| 7108131010 | (a) For use in manufacturing semiconductor   | 8         | Year 5   |
| 7108200000 | 2. Monetary  |           | Year 0   |
| 7109000000 | Base metals or silver, clad with gold, not further worked than semi-manufactured.  |           | Year 0   |
| 7110       | Platinum, unwrought or in semi-manufactured forms, or in powder form.  |           |          |
| 71101      | Platinum:  |           |          |
| 7110110000 | Unwrought or in powder form  |           | Year 0   |
| 7110190000 | Other  |           | Year 0   |
| 71102      | Palladium:   |           |          |
| 7110210000 | Unwrought or in powder form  |           | Year 0   |
| 7110290000 | Other  |           | Year 0   |
| 71103      | Rhodium:   |           |          |
| 7110310000 | Unwrought or in powder form  |           | Year 0   |
| 7110390000 | Other  |           | Year 0   |
| 71104      | Iridium,osmium and ruthenuim:  |           |          |
| 7110410000 | Unwrought or in powder form  |           | Year 0   |
| 7110490000 | Other  |           | Year 0   |
| 7111000000 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.  |           | Year 0   |
| 7112       | Waste and scrap of precious metal or of metals clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal. |           |          |
| 7112300000 | Ash containing precious metal or precious metal compounds  |           | Year 0   |
| 71129      | 2. Other:  |           |          |
| 711291     | A. Of gold,including metal clad with gold but excluding sweepings containing other precious metals   |           |          |
| 7112911000 | (1) Of residues  |           | Year 0   |
| 7112919000 | (2) Other  |           | Year 0   |
| 711292     | B. Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals  |           |          |
| 7112921000 | (1) Of residues  |           | Year 0   |
| 7112929000 | (2) Other  |           | Year 0   |
| 711299     | C. Other   |           |          |
| 7112991000 | (1) Of residues  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 7112992000 | (2) Of waste, paring and scrap of plastics  |           | Year 0   |
| 7112999000 | (3) Other   |           | Year 0   |
| 7113       | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.                          |           |          |
| 71131      | Of precious metal whether or not plated or clad with precious metal:  |           |          |
| 7113110000 | Of silver, whether or not plated or clad with other precious metal  | 8         | Year 10  |
| 711319     | Of other precious metal, whether or not plated or clad with precious metal  |           |          |
| 7113191000 | Of platinum   | 8         | Year 10  |
| 7113192000 | Of gold   | 8         | Year 10  |
| 7113199000 | Other   | 8         | Year 10  |
| 711320     | Of base metal clad with precious metal  |           |          |
| 7113201000 | Platinum-clad   |           | Year 0   |
| 7113202000 | Gold-clad   |           | Year 0   |
| 7113203000 | Silver-clad   |           | Year 0   |
| 7113209000 | Other   |           | Year 0   |
| 7114       | Articles of goldsmith's or silversmith's wares and parts thereof, of precious metal or of metal clad with precious metal. |           |          |
| 71141      | Of precious metal whether or not plated or clad with precious metal:  |           |          |
| 711411     | Of silver, whether or not plated or clad with other precious metal  |           |          |
| 7114111000 | For table   |           | Year 0   |
| 7114112000 | For toilet  |           | Year 0   |
| 7114113000 | For office and desk   |           | Year 0   |
| 7114114000 | For use by smokers  |           | Year 0   |
| 7114119000 | Other   |           | Year 0   |
| 711419     | Of other precious metal, whether or not plated or clad with precious metal  |           |          |
| 7114191000 | For table   |           | Year 0   |
| 7114192000 | For toilet  |           | Year 0   |
| 7114193000 | For office and desk   |           | Year 0   |
| 7114194000 | For use by smokers  |           | Year 0   |
| 7114199000 | Other   |           | Year 0   |
| 711420     | Of base metal clad with precious metal  |           |          |
| 7114201000 | For table   |           | Year 0   |
| 7114202000 | For toilet  |           | Year 0   |
| 7114203000 | For office and desk   |           | Year 0   |
| 7114204000 | For use by smokers  |           | Year 0   |
| 7114209000 | Other   |           | Year 0   |
| 7115       | Other articles of precious metal or of metal clad with precious metal.  |           |          |
| 7115100000 | Catalysts in the form of wire cloth or grill, of platinum   |           | Year 0   |
| 711590     | Other   |           |          |
| 71159010   | Industrial  |           |          |
| 7115901010 | Platinum crucible   |           | Year 0   |
| 7115901090 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 71159090   | Other   |           |          |
| 7115909010 | Of gold,including metals clad with gold   |           | Year 0   |
| 7115909020 | Of silver,including metals clad with siver  |           | Year 0   |
| 7115909090 | Other   |           | Year 0   |
| 7116       | Articles of natural or cultured pearls, precious or semi-<br>precious stones (natural, synthetic or reconstructed). |           |          |
| 711610     | Of natural or cultured pearls   |           |          |
| 7116101000 | Of natural pearls   | 8         | Year 10  |
| 7116102000 | Of cultured pearls  | 8         | Year 10  |
| 711620     | Of precious or semi-precious stones(natural,synthetic or reconstructed)   |           |          |
| 7116201000 | Industrial  | 8         | Year 5   |
| 71162090   | Other   |           |          |
| 7116209010 | For personal adornment  | 8         | Year 5   |
| 7116209090 | Other   | 8         | Year 5   |
| 7117       | Imitation jewellery.  |           |          |
| 71171      | Of base metal, whether or not plated with precious metal:   |           |          |
| 7117110000 | Cuff-links and studs  |           | Year 0   |
| 711719     | Other   |           |          |
| 7117191000 | Necklace  | 8         | Year 10  |
| 7117192000 | Bracelet  | 8         | Year 10  |
| 7117193000 | Earing  | 8         | Year 10  |
| 7117194000 | Brooch  | 8         | Year 10  |
| 7117195000 | Ring  | 8         | Year 10  |
| 7117196000 | Chains for personal adornment   | 8         | Year 10  |
| 7117199000 | Other   | 8         | Year 10  |
| 7117900000 | Other   |           | Year 0   |
| 7118       | Coin  |           |          |
| 7118100000 | 1. Coin (other than gold coin),not being legal tender   |           | Year 0   |
| 711890     | 2. Other  |           |          |
| 7118901000 | A. Gold coin  |           | Year 0   |
| 7118902000 | B. Silver coin  |           | Year 0   |
| 7118909000 | C. Other  |           | Year 0   |
| 72         | Iron and steel  |           |          |
| 7201       | Pig iron and spiegeleisen in pigs,blocks or other primary forms.  |           |          |
| 720110     | Non-alloy pig iron containing by weight 0.5% or less of phosphorus  |           |          |
| 7201101000 | A. For casting  |           | Year 0   |
| 7201102000 | B. For steel manufacture  |           | Year 0   |
| 7201109000 | C. Other  |           | Year 0   |
| 7201200000 | 2. Non-alloy pig iron containing by weight more than 0.5% of phosphorus   |           | Year 0   |
| 720150     | 3. Alloy pig iron;spiegeleisen  |           |          |
| 7201501000 | A. Alloy pig iron   |           | Year 0   |
| 7201502000 | B. Spiegeleisen   |           | Year 0   |
| 7202       | Ferro-alloys.   |           |          |
| 72021      | 1. Ferro-manganese:   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 7202110000 | Containing by weight more than 2% of carbon.   |           | Year 0   |
| 7202190000 | Other  |           | Year 0   |
| 72022      | 2. Ferro-silicon:  |           |          |
| 7202210000 | Containing by weight more than 55% of silicon  |           | Year 0   |
| 720229     | Other  |           |          |
| 7202291000 | Containing by weight 2% or more of magnesium   |           | Year 0   |
| 7202299000 | Other  |           | Year 0   |
| 7202300000 | 3. Ferro-silico-manganese  |           | Year 0   |
| 72024      | 4. Ferro-chromium:   |           |          |
| 7202410000 | A. Containing by weight more than 4% of carbon   |           | Year 0   |
| 7202490000 | B. Other   |           | Year 0   |
| 7202500000 | 5. Ferro-silico-chromium   |           | Year 0   |
| 7202600000 | 6. Ferro-nickel  |           | Year 0   |
| 7202700000 | 7. Ferro-molybdenum  |           | Year 0   |
| 7202800000 | 8. Ferro-tungsten and ferro-silico-tungsten  |           | Year 0   |
| 72029      | 9. Other:  |           |          |
| 7202910000 | A. Ferro-titanium and ferro-silico-titanium  |           | Year 0   |
| 7202920000 | B. Ferro-vanadium  |           | Year 0   |
| 7202930000 | C. Ferro-niobium   |           | Year 0   |
| 720299     | D. Other   |           |          |
| 7202991000 | (1) Ferro-phosphorus(iron phosphide), containing by weight 15% or more of phosphorus   |           | Year 0   |
| 7202999000 | (2) Other  |           | Year 0   |
| 7203       | Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products,in lumps,pellets or similar forms; iron having a minimum purity by weight of 99.94%,in lumps,pellets or similar forms. |           |          |
| 7203100000 | 1. Ferrous products obtained by direct reduction of iron ore   |           | Year 0   |
| 7203900000 | 2. Other   |           | Year 0   |
| 7204       | Ferrous waste and scrap; remelting scrap ingots of iron or steel.  |           |          |
| 7204100000 | 1. Waste and scrap of cast iron  |           | Year 0   |
| 72042      | 2. Waste and scrap of alloy steel:   |           |          |
| 7204210000 | Of stainless steel   |           | Year 0   |
| 7204290000 | Other  |           | Year 0   |
| 7204300000 | 3. Waste and scrap of tinned iron or steel   |           | Year 0   |
| 72044      | 4. Other waste and scrap:  |           |          |
| 7204410000 | A. Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles   |           | Year 0   |
| 7204490000 | B. Other   |           | Year 0   |
| 7204500000 | 5. Remelting scrap ingots  |           | Year 0   |
| 7205       | Granules and powders, of pig iron, spiegeleisen, iron or steel.  |           |          |
| 720510     | 1. Granules  |           |          |
| 7205101000 | Shot   |           | Year 0   |
| 7205102000 | Grit   |           | Year 0   |
| 7205109000 | Other  |           | Year 0   |
| 72052      | 2. Powders:  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 7205210000 | Of alloy steel  |           | Year 0   |
| 7205290000 | Other   |           | Year 0   |
| 7206       | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).  |           |          |
| 7206100000 | 1. Ingots   |           | Year 0   |
| 7206900000 | 2. Other  |           | Year 0   |
| 7207       | Semi-finished products of iron or non-alloy steel.  |           |          |
| 72071      | 1. Containing by weight less than 0.25% of carbon:  |           |          |
| 720711     | Of rectangular(including square) cross-section, the width measuring less than twice the thickness                                     |           |          |
| 7207111000 | Blooms  |           | Year 0   |
| 7207112000 | Billets   |           | Year 0   |
| 720712     | Other, of rectangular(other than square)cross-section   |           |          |
| 7207121000 | Slabs   |           | Year 0   |
| 7207122000 | Sheet bars  |           | Year 0   |
| 7207190000 | Other   |           | Year 0   |
| 720720     | 2. Containing by weight 0.25% or more of carbon   |           |          |
| 7207201000 | Blooms  |           | Year 0   |
| 7207202000 | Billets   |           | Year 0   |
| 7207203000 | Slabs   |           | Year 0   |
| 7207204000 | Sheet bars  |           | Year 0   |
| 7207209000 | Other   |           | Year 0   |
| 7208       | Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.                 |           |          |
| 720810     | In coils, not further worked than hot-rolled, with patterns in relief   |           |          |
| 7208101000 | Of a thickness of 4.75mm or more  |           | Year 0   |
| 7208109000 | Of a thickness of less than 4.75mm  |           | Year 0   |
| 72082      | Other, in coils, not further worked than hot-rolled, pickled:   |           |          |
| 7208250000 | Of a thickness of 4.75mm or more  |           | Year 0   |
| 7208260000 | Of a thickness of 3mm or more but less than 4.75mm  |           | Year 0   |
| 7208270000 | Of thickness of less than 3mm   |           | Year 0   |
| 72083      | Other, in coils, not further worked than hot-rolled:  |           |          |
| 7208360000 | Of a thickness exceeding 10mm   |           | Year 0   |
| 7208370000 | Of a thickness of 4.75mm or more but not exceeding 10mm   |           | Year 0   |
| 7208380000 | Of a thickness of 3mm or more but less than 4.75mm  |           | Year 0   |
| 7208390000 | Of a thickness of less than 3mm   |           | Year 0   |
| 7208400000 | Not in coils, not further worked than hot-rolled, with patterns in relief   |           | Year 0   |
| 72085      | Other, not in coils, not further worked than hot-rolled:  |           |          |
| 7208510000 | Of a thickness exceeding 10mm   |           | Year 0   |
| 7208520000 | Of a thickness of 4.75mm or more but not exceeding 10mm   |           | Year 0   |
| 7208530000 | Of a thickness of 3mm or more but less than 4.75mm  |           | Year 0   |
| 7208540000 | Of a thickness of less than 3mm   |           | Year 0   |
| 7208900000 | Other   |           | Year 0   |
| 7209       | Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated. |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 72091      | In coils, not further worked than cold-rolled(cold-reduced):   |           |          |
| 7209150000 | Of thickness of 3mm or more  |           | Year 0   |
| 7209160000 | Of a thickness exceeding 1mm but less than 3mm   |           | Year 0   |
| 7209170000 | Of a thickness of 0.5mm or more but not exceeding 1mm  |           | Year 0   |
| 7209180000 | Of a thickness of less than 0.5mm  |           | Year 0   |
| 72092      | Not in coils, not further worked than cold-rolled(cold-reduced):   |           |          |
| 7209250000 | Of a thickness of 3mm or more  |           | Year 0   |
| 7209260000 | Of a thickness exceeding 1mm but less than 3mm   |           | Year 0   |
| 7209270000 | Of a thickness of 0.5mm or more but not exceeding 1mm  |           | Year 0   |
| 7209280000 | Of a thickness of less than 0.5mm  |           | Year 0   |
| 7209900000 | Other  |           | Year 0   |
| 7210       | Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.  |           |          |
| 72101      | Plated or coated with tin:   |           |          |
| 7210110000 | Of a thickness of 0.5mm or more  |           | Year 0   |
| 7210120000 | Of a thickness of less than 0.5mm  |           | Year 0   |
| 7210200000 | Plated or coated with lead,including terneplate  |           | Year 0   |
| 7210300000 | Electrolytically plated or coated with zinc  |           | Year 0   |
| 72104      | Otherwise plated or coated with zinc:  |           |          |
| 7210410000 | Corrugated   |           | Year 0   |
| 7210490000 | Other  |           | Year 0   |
| 7210500000 | Plated or coated with chromium oxides or with chromium and chromium oxides   |           | Year 0   |
| 72106      | Plated or coated with aluminium:   |           |          |
| 7210610000 | Plated or coated with aluminium-zinc alloys  |           | Year 0   |
| 7210690000 | Other  |           | Year 0   |
| 7210700000 | Painted, varnished or coated with plastics   |           | Year 0   |
| 721090     | Other  |           |          |
| 7210901000 | Plated or coated with nickel   |           | Year 0   |
| 7210902000 | Plated or coated with copper   |           | Year 0   |
| 7210909000 | Other  |           | Year 0   |
| 7211       | Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.  |           |          |
| 72111      | Not further worked than hot-rolled:  |           |          |
| 7211130000 | Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief |           | Year 0   |
| 7211140000 | Other, of a thickness of 4.75mm or more  |           | Year 0   |
| 7211190000 | Other  |           | Year 0   |
| 72112      | Not further worked than cold-rolled(cold-reduced):   |           |          |
| 7211230000 | Containing by weight less than 0.25% of carbon   |           | Year 0   |
| 7211290000 | Other  |           | Year 0   |
| 7211900000 | Other  |           | Year 0   |
| 7212       | Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.  |           |          |
| 721210     | Plated or coated with tin  |           |          |
| 7212101000 | Of a thickness of 0.5mm or more  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 7212102000 | Of a thickness of less than 0.5mm   |           | Year 0   |
| 7212200000 | Electrolytically plated or coated with zinc   |           | Year 0   |
| 7212300000 | Otherwise plated or coated with zinc  |           | Year 0   |
| 7212400000 | Painted, varnished or coated with plastics  |           | Year 0   |
| 721250     | Otherwise plated or coated  |           |          |
| 7212501000 | Plated or coated with nickel  |           | Year 0   |
| 7212502000 | Plated or coated with copper  |           | Year 0   |
| 7212509000 | Other   |           | Year 0   |
| 7212600000 | Clad  |           | Year 0   |
| 7213       | Bars and rods,hot-rolled,in irregularly wound coils,of iron or non-alloy steel.   |           |          |
| 7213100000 | Containing indentations, ribs, grooves or other deformations produced during the rolling process  |           | Year 0   |
| 7213200000 | Other, of free-cutting steel  |           | Year 0   |
| 72139      | Other:  |           |          |
| 721391     | Of circular cross-section measuring less than 14mm in diameter  |           |          |
| 7213911000 | Containing by weight less than 0.6% of carbon   |           | Year 0   |
| 7213919000 | Other   |           | Year 0   |
| 721399     | Other   |           |          |
| 7213991000 | Containing by weight less than 0.6% of carbon   |           | Year 0   |
| 7213999000 | Other   |           | Year 0   |
| 7214       | Other bars and rods of iron or non-alloy steel,not further worked than forged,hot-rolled,hot-drawn or hot-extruded,but including those twisted after rolling. |           |          |
| 7214100000 | Forged  |           | Year 0   |
| 721420     | Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling                                     |           |          |
| 7214201000 | Concrete reinforcing bar  |           | Year 0   |
| 7214209000 | Other   |           | Year 0   |
| 7214300000 | Other, of free-cutting steel  |           | Year 0   |
| 72149      | Other:  |           |          |
| 7214910000 | Of rectangular(other than square)cross-section  |           | Year 0   |
| 721499     | Other   |           |          |
| 7214991000 | Containing by weight less than 0.6% of carbon   |           | Year 0   |
| 7214999000 | Other   |           | Year 0   |
| 7215       | Other bars and rods of iron or non-alloy steel.   |           |          |
| 7215100000 | Of free-cutting steel,not further worked than cold-formed or cold-finished  |           | Year 0   |
| 7215500000 | Other, not further worked than cold-formed or cold-finished   |           | Year 0   |
| 7215900000 | Other   |           | Year 0   |
| 7216       | Angles, shapes and sections of iron or non-alloy steel.   |           |          |
| 721610     | U,I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm   |           |          |
| 7216101000 | U section   |           | Year 0   |
| 7216102000 | I sections  |           | Year 0   |
| 7216103000 | H section   |           | Year 0   |
| 72162      | L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm:  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 7216210000 | L sections  |           | Year 0   |
| 7216220000 | T sections  |           | Year 0   |
| 72163      | U,I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more: |           |          |
| 7216310000 | U sections  |           | Year 0   |
| 7216320000 | I sections  |           | Year 0   |
| 721633     | H sections  |           |          |
| 7216331000 | Not more than 400mm in height   |           | Year 0   |
| 7216332000 | More than 400mm in height   |           | Year 0   |
| 721640     | L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more   |           |          |
| 7216401000 | L sections  |           | Year 0   |
| 7216402000 | T sections  |           | Year 0   |
| 7216500000 | Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded              |           | Year 0   |
| 72166      | Angles, shapes and sections, not further worked than cold-formed or cold-finished:                        |           |          |
| 7216610000 | Obtained from flat-rolled products  |           | Year 0   |
| 7216690000 | Other   |           | Year 0   |
| 72169      | Other:  |           |          |
| 7216910000 | Cold-formed or cold-finished from flat-rolled products  |           | Year 0   |
| 7216990000 | Other   |           | Year 0   |
| 7217       | Wire or iron or non-alloy steel.  |           |          |
| 7217100000 | Not plated or coated, whether or not polished   |           | Year 0   |
| 7217200000 | Plated or coated with zinc  |           | Year 0   |
| 721730     | Plated or coated with other base metals   |           |          |
| 7217301000 | Plated or coated with copper  |           | Year 0   |
| 7217309000 | Other   |           | Year 0   |
| 7217900000 | Other   |           | Year 0   |
| 7218       | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.              |           |          |
| 7218100000 | 1. Ingots and other primary forms   |           | Year 0   |
| 72189      | 2. Other:   |           |          |
| 721891     | Of rectangular(other than square) cross-section   |           |          |
| 7218911000 | Slabs   |           | Year 0   |
| 7218912000 | Sheet bars  |           | Year 0   |
| 7218919000 | Other   |           | Year 0   |
| 721899     | Other   |           |          |
| 7218991000 | Blooms  |           | Year 0   |
| 7218992000 | Billets   |           | Year 0   |
| 7218999000 | Other   |           | Year 0   |
| 7219       | Flat-rolled products of stainless steel, of a width of 600mm or more.                                     |           |          |
| 72191      | Not further worked than hot-rolled, in coils:   |           |          |
| 7219110000 | Of a thickness exceeding 10mm   |           | Year 0   |
| 7219120000 | Of a thickness of 4.75mm or more but not exceeding 10mm   |           | Year 0   |
| 7219130000 | Of a thickness of 3mm or more but less than 4.75mm  |           | Year 0   |
| 7219140000 | Of a thickness of less than 3mm   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 72192      | Not further worked than hot-rolled, not in coils:  |           |          |
| 7219210000 | Of a thickness exceeding 10mm  |           | Year 0   |
| 7219220000 | Of a thickness of 4.75mm or more but not exceeding 10mm  |           | Year 0   |
| 7219230000 | Of a thickness of 3mm or more but less than 4.75mm   |           | Year 0   |
| 7219240000 | Of a thickness of less than 3mm  |           | Year 0   |
| 72193      | Not further worked than cold-rolled(cold-reduced):   |           |          |
| 7219310000 | Of a thickness of 4.75mm or more   |           | Year 0   |
| 7219320000 | Of a thickness of 3mm or more but less than 4.75mm   |           | Year 0   |
| 7219330000 | Of a thickness exceeding 1mm but less than 3mm   |           | Year 0   |
| 7219340000 | Of a thickness of 0.5mm or more but not exceeding 1mm  |           | Year 0   |
| 7219350000 | Of a thickness of less than 0.5mm  |           | Year 0   |
| 7219900000 | Other  |           | Year 0   |
| 7220       | Flat-rolled products of stainless steel, of a width of less than 600mm.                          |           |          |
| 72201      | Not further worked than hot-rolled:  |           |          |
| 7220110000 | Of a thickness of 4.75mm or more   |           | Year 0   |
| 7220120000 | Of a thickness of less than 4.75mm   |           | Year 0   |
| 7220200000 | Not further worked than cold-rolled (cold-reduced)   |           | Year 0   |
| 7220900000 | Other  |           | Year 0   |
| 7221000000 | Bars and rods,hot-rolled,in irregularly wound coils,of stainless steel.                          |           | Year 0   |
| 7222       | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.          |           |          |
| 72221      | Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:                        |           |          |
| 7222110000 | Of circular cross-section  |           | Year 0   |
| 7222190000 | Other  |           | Year 0   |
| 7222200000 | Bars and rods,not further worked than cold-formed or cold-finished                               |           | Year 0   |
| 7222300000 | Other bars and rods  |           | Year 0   |
| 7222400000 | Angles, shapes and sections  |           | Year 0   |
| 7223000000 | Wire of stainless steel.   |           | Year 0   |
| 7224       | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel. |           |          |
| 7224100000 | 1. Ingots and other primary forms  |           | Year 0   |
| 722490     | 2. Other   |           |          |
| 7224901000 | Blooms   |           | Year 0   |
| 7224902000 | Billets  |           | Year 0   |
| 7224903000 | Slabs  |           | Year 0   |
| 7224904000 | Sheet bars   |           | Year 0   |
| 7224909000 | Other  |           | Year 0   |
| 7225       | Flat-rolled products of other alloy steel, of a width of 600mm or more.                          |           |          |
| 72251      | 1. Of silicon-electrical steel:  |           |          |
| 7225110000 | Grain-oriented   |           | Year 0   |
| 7225190000 | Other  |           | Year 0   |
| 7225200000 | 2. Of high speed steel   |           | Year 0   |
| 7225300000 | 3. Other,not further worked than hot-rolled,in coils   |           | Year 0   |
| 7225400000 | 4. Other,not further worked than hot-rolled,not in coils   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 7225500000 | 5. Other,not further worked than cold-rolled(cold-reduced)  |           | Year 0   |
| 72259      | 6. Other:   |           |          |
| 7225910000 | Electrolytically plated or coated with zinc   |           | Year 0   |
| 7225920000 | Otherwise plated or coated with zinc  |           | Year 0   |
| 7225990000 | Other   |           | Year 0   |
| 7226       | Flat-rolled products of other alloy steel, of a width of less than 600mm.   |           |          |
| 72261      | 1. Of silicon-electrical steel:   |           |          |
| 7226110000 | Grain-oriented  |           | Year 0   |
| 7226190000 | Other   |           | Year 0   |
| 7226200000 | 2. Of high speed steel  |           | Year 0   |
| 72269      | 3. Other:   |           |          |
| 7226910000 | Not further worked than hot-rolled  |           | Year 0   |
| 7226920000 | Not further worked than cold-rolled (cold- reduced)   |           | Year 0   |
| 7226930000 | Electrolytically plated or coated with zinc   |           | Year 0   |
| 7226940000 | Otherwise plated or coated with zinc  |           | Year 0   |
| 722699     | Other   |           |          |
| 7226991000 | Amorphous alloy steel thin sheet of a thickness of not exceeding 100 µm   |           | Year 0   |
| 7226999000 | Other   |           | Year 0   |
| 7227       | Bars and rods,hot-rolled,in irregularly wound coils,of other alloy steel.   |           |          |
| 7227100000 | Of high speed steel   |           | Year 0   |
| 7227200000 | Of silico-manganese steel   |           | Year 0   |
| 722790     | Other   |           |          |
| 7227901000 | Of heat-resisting steel   |           | Year 0   |
| 7227909000 | Other   |           | Year 0   |
| 7228       | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel. |           |          |
| 7228100000 | Bars and rods,of high speed steel   |           | Year 0   |
| 7228200000 | Bars and rods,of silico-manganese steel   |           | Year 0   |
| 7228300000 | Other bars and rods,not further worked than hot-rolled,hot-drawn or extruded  |           | Year 0   |
| 7228400000 | Other bars and rods,not further worked than forged  |           | Year 0   |
| 7228500000 | Other bars and rods,not further worked than cold-formed or cold-finished  |           | Year 0   |
| 7228600000 | Other bars and rods   |           | Year 0   |
| 7228700000 | Angles, shapes and sections   |           | Year 0   |
| 7228800000 | Hollow drill bars and rods  |           | Year 0   |
| 7229       | Wire of other alloy steel.  |           |          |
| 7229100000 | Of high speed steel   |           | Year 0   |
| 7229200000 | Of silico-manganese steel   |           | Year 0   |
| 722990     | Other   |           |          |
| 7229901000 | Electric resistance wire  |           | Year 0   |
| 7229902000 | Heat resistance wire  |           | Year 0   |
| 7229909000 | Other   |           | Year 0   |
| 73         | Articles of iron or steel   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 7301       | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.   |           |          |
| 730110     | Sheet piling  |           |          |
| 7301101000 | U type  |           | Year 0   |
| 7301109000 | Other   |           | Year 0   |
| 730120     | Angles, shapes and sections   |           |          |
| 7301201000 | U sections  |           | Year 0   |
| 7301202000 | H sections  |           | Year 0   |
| 7301203000 | I sections  |           | Year 0   |
| 7301209000 | Other   |           | Year 0   |
| 7302       | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair-wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails. |           |          |
| 730210     | Rails   |           |          |
| 73021010   | Not more than 30kg per meter  |           |          |
| 7302101010 | Heat treated  |           | Year 0   |
| 7302101090 | Other   |           | Year 0   |
| 73021020   | More than 30kg but not more than 45kg per meter   |           |          |
| 7302102010 | Heat treated  |           | Year 0   |
| 7302102090 | Other   |           | Year 0   |
| 73021030   | More than 45kg but not more than 70kg per meter   |           |          |
| 7302103010 | Heat treated  |           | Year 0   |
| 7302103090 | Other   |           | Year 0   |
| 73021040   | More than 70kg per meter  |           |          |
| 7302104010 | Heat treated  |           | Year 0   |
| 7302104090 | Other   |           | Year 0   |
| 7302300000 | Switch blades, crossing frogs, point rods and other crossing pieces   | 8         | Year 5   |
| 7302400000 | Fish-plates and sole plates   |           | Year 0   |
| 7302900000 | Other   |           | Year 0   |
| 730300     | Tubes,pipes and hollow profiles,of cast iron.   |           |          |
| 73030010   | Tubes and piper   |           |          |
| 7303001010 | Of ductile cast iron  |           | Year 0   |
| 7303001090 | Other   |           | Year 0   |
| 7303002000 | Hollow profiles   |           | Year 0   |
| 7304       | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.  |           |          |
| 7304100000 | Line pipe of a kind used for oil or gas pipelines   |           | Year 0   |
| 73042      | Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:   |           |          |
| 7304210000 | Drill pipe  |           | Year 0   |
| 7304290000 | Other   |           | Year 0   |
| 73043      | Other, of circular cross-section, of iron or non-alloy steel:   |           |          |
| 7304310000 | Cold-drawn or cold-rolled (cold-reduced)  |           | Year 0   |
| 7304390000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 73044      | Other, of circular cross-section, of stainless steel.   |           |          |
| 7304410000 | Cold-drawn or cold-rolled (cold-reduced)  |           | Year 0   |
| 7304490000 | Other   |           | Year 0   |
| 73045      | Other, of circular cross-section, of other alloy steel:   |           |          |
| 7304510000 | Cold-drawn or cold-rolled(cold-reduced)   |           | Year 0   |
| 7304590000 | Other   |           | Year 0   |
| 7304900000 | Other   |           | Year 0   |
| 7305       | Other tubes and pipes(for example, welded, riveted or similarly closed), having circular cross-section, the external diameter of which exceeds 406.4mm, of iron or steel. |           |          |
| 73051      | Line pipe of a kind used for oil or gas pipelines:  |           |          |
| 7305110000 | Longitudinally submerged arc welded   |           | Year 0   |
| 7305120000 | Other,longitudinally welded   |           | Year 0   |
| 7305190000 | Other   |           | Year 0   |
| 7305200000 | Casing of a kind used in drilling for oil or gas  |           | Year 0   |
| 73053      | Other,welded:   |           |          |
| 7305310000 | Longitudinally welded   |           | Year 0   |
| 7305390000 | Other   |           | Year 0   |
| 7305900000 | Other   |           | Year 0   |
| 7306       | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.   |           |          |
| 7306100000 | Line pipe of a kind used for oil or gas pipe-lines  |           | Year 0   |
| 730620     | Casing and tubing of a kind used in drilling for oil or gas   |           |          |
| 7306201000 | Casing  |           | Year 0   |
| 7306202000 | Tubing  |           | Year 0   |
| 730630     | Other,welded,of circular cross-section, of iron or non-alloy steel  |           |          |
| 73063010   | More than 114.3mm in external diameter  |           |          |
| 7306301010 | Zinc galvanized   |           | Year 0   |
| 7306301020 | Plated or clad with metal other than zinc   |           | Year 0   |
| 7306301030 | Coated with non-metal   |           | Year 0   |
| 7306301090 | Other   |           | Year 0   |
| 73063020   | Not more than 114.3mm in external diameter  |           |          |
| 7306302010 | Zinc galvanized   |           | Year 0   |
| 7306302020 | Plated or clad with metal other than zinc   |           | Year 0   |
| 7306302030 | Coated with non-metal   |           | Year 0   |
| 7306302090 | Other   |           | Year 0   |
| 730640     | Other,welded,of circular cross-section, of stainless steel  |           |          |
| 7306401000 | More than 114.3mm in external diameter  |           | Year 0   |
| 7306402000 | Not more than 114.3mm in external diameter  |           | Year 0   |
| 7306500000 | Other,welded, of circular cross-section,of other alloy steel  |           | Year 0   |
| 730660     | Other,welded, of non-circular cross-section   |           |          |
| 73066010   | Of iron or non-alloy steel  |           |          |
| 7306601010 | Galvanized zinc   |           | Year 0   |
| 7306601090 | Other   |           | Year 0   |
| 7306602000 | Of stainless steel  |           | Year 0   |
| 7306603000 | Of other alloy steel  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 730690     | Other   |           |          |
| 7306901000 | Double wallsteel tube   |           | Year 0   |
| 7306909000 | Other   |           | Year 0   |
| 7307       | Tube or pipe fittings (for example,couplings,elbows,sleeves),of iron or steel.  |           |          |
| 73071      | Cast fittings:  |           |          |
| 7307110000 | Of non-malleable cast iron  |           | Year 0   |
| 7307190000 | Other   |           | Year 0   |
| 73072      | Other, of stainless steel:  |           |          |
| 7307210000 | Flanges   | 8         | Year 5   |
| 730722     | Threaded elbows, bends and sleeves  |           |          |
| 7307221000 | Threaded sleeves, of stainless steel  |           | Year 0   |
| 7307229000 | Other   | 8         | Year 5   |
| 7307230000 | Butt welding fittings   | 8         | Year 5   |
| 7307290000 | Other   | 8         | Year 5   |
| 73079      | Other:  |           |          |
| 7307910000 | Flanges   | 8         | Year 5   |
| 730792     | Threaded elbows, bends and sleeves  |           |          |
| 7307921000 | Threaded sleeves, of iron or steel  |           | Year 0   |
| 7307929000 | Other   | 8         | Year 5   |
| 7307930000 | Butt welding fittings   | 8         | Year 5   |
| 7307990000 | Other   | 8         | Year 5   |
|            | 94.06) and parts, of structures(for example,bridges and bridge-sections, lock-gates,towers,lattice masts,roofs,roofing frame-works,doors and windows and their frames and thresholds for doors,shutters,balustrades,pillars and columns),of iron or steel; plates,rods,angles,shapes,sections,tubes and the like,prepared for use in structures,of iron or steel. |           |          |
| 7308100000 | Bridges and bridge-sections   |           | Year 0   |
| 7308200000 | Towers and lattice masts  | 8         | Year 5   |
| 7308300000 | Doors, windows and their frames and thresholds for doors  | 8         | Year 5   |
| 7308400000 | Equipment for scaffolding, shuttering, propping or pitpropping  | 8         | Year 5   |
| 730890     | Other   |           |          |
| 7308901000 | Lock-gates  |           | Year 0   |
| 7308909000 | Other   |           | Year 0   |
| 7309000000 | Reservoirs,tanks,vats and similar containers for any material(other than compressed or liquefied gas),of iron or steel,of a capacity exceeding 300\ell, whether or not lined or heat-insulated,but not fitted with mechanical or thermal equipment.   | 8         | Year 5   |
| 7310       | Tanks,casks,drums,cans,boxes and similar containers,for any material(other than compressed or liquefied gas),of iron or steel,of a capacity not exceeding 300ℓ,whether or not lined or heat-insulated,but not fitted with mechanical or thermal equipment.  |           |          |
| 7310100000 | Of a capacity of 50ℓ or more  | 8         | Year 5   |
| 73102      | Of a capacity of less than 501:   |           |          |
| 7310210000 | Cans which are to be closed by soldering or crimping  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 7310290000 | Other   |           | Year 0   |
| 731100     | Containers for compressed or liquefied gas, of iron or steel.   |           |          |
| 7311001000 | Not more than 30ℓ in capacity   |           | Year 0   |
| 7311002000 | More than 30ℓ but not more than 100ℓ in capacity  |           | Year 0   |
| 7311003000 | More than 100ℓ in capacity  |           | Year 0   |
| 7312       | Stranded wire,ropes,cables,plaited bands,slings and the like  |           |          |
| 731210     | of iron or steel,not electrically insulated.  |           |          |
|            | Stranded wire, ropes and cables   |           |          |
| 73121010   | Stranded wire   |           |          |
| 731210101  | Of stainless steel  |           | V        |
| 7312101011 | Fitted with fittings or made up into articles   |           | Year 0   |
| 7312101019 | Other   |           | Year 0   |
| 731210109  | Other   |           | \/       |
| 7312101091 | Fitted with fittings or made up into articles   |           | Year 0   |
| 7312101092 | Steel tire cords  |           | Year 0   |
| 7312101099 | Other   |           | Year 0   |
| 73121020   | Ropes and cables  |           |          |
| 731210201  | Of stainless Steel  |           |          |
| 7312102011 | Fitted with fitting or made up into articles  |           | Year 0   |
| 7312102019 | Other   |           | Year 0   |
| 731210209  | Other   |           |          |
| 7312102091 | Fitted with fittings or made up into articles   |           | Year 0   |
| 7312102092 | Steel tire cords  |           | Year 0   |
| 7312102099 | Other   |           | Year 0   |
| 7312900000 | Other   |           | Year 0   |
| 731300     | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel. |           |          |
| 7313001000 | Barbed iron or steel wire   |           | Year 0   |
| 7313009000 | Other   |           | Year 0   |
| 7314       | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.  |           |          |
| 73141      | Woven cloth:  |           |          |
| 7314120000 | Endless bands for machinery, of stainless steel   |           | Year 0   |
| 7314130000 | Other endless bands for machinery   |           | Year 0   |
| 7314140000 | Other woven cloth, of stainless steel   |           | Year 0   |
| 7314190000 | Other   |           | Year 0   |
| 7314200000 | Grill,netting and fencing,welded at the intersection,of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm or more  |           | Year 0   |
| 73143      | Other grill, netting and fencing, welded at the intersection:   |           |          |
| 7314310000 | Plated or coated with zinc  |           | Year 0   |
| 7314390000 | Other   |           | Year 0   |
| 73144      | Other cloth, grill, netting and fencing:  |           |          |
| 7314410000 | Plated or coated with zinc  |           | Year 0   |
| 7314420000 | Coated with plastics  |           | Year 0   |
| 7314490000 | Other   |           | Year 0   |
| 7314500000 | Expanded metal  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 7315       | Chain and parts thereof, of iron or steel.   |           |          |
| 73151      | Articulated link chain and parts thereof:  |           |          |
| 7315110000 | Roller chain   |           | Year 0   |
| 7315120000 | Other chain  |           | Year 0   |
| 7315190000 | Parts  |           | Year 0   |
| 7315200000 | Skid chain   |           | Year 0   |
| 73158      | Other chain:   |           |          |
| 7315810000 | Stud-link  |           | Year 0   |
| 7315820000 | Other,welded link  |           | Year 0   |
| 7315890000 | Other  | 8         | Year 5   |
| 7315900000 | Other parts  | 8         | Year 5   |
| 731600     | Anchors, grapnels and parts thereof, of iron or steel.   |           |          |
| 7316001000 | Anchors and grapnels   | 8         | Year 5   |
| 7316002000 | Parts  | 8         | Year 5   |
| 731700     | Nails,tacks,drawing pins,corrugated nails,staples(other than those of heading 83.05) and similar articles,of iron or steel,whether or not with heads of other material,but excluding such articles with heads of copper. |           |          |
| 73170010   | Nails  |           |          |
| 731700101  | Of one piece construction  |           |          |
| 7317001011 | Plated,coated or painted   |           | Year 0   |
| 7317001019 | Other  |           | Year 0   |
| 731700102  | Of two or more piece construction  |           |          |
| 7317001021 | Plated,coated or painted   |           | Year 0   |
| 7317001029 | Other  |           | Year 0   |
| 7317002000 | Tacks  |           | Year 0   |
| 7317003000 | Drawing or office working pins   |           | Year 0   |
| 7317004000 | Corrugated nails   |           | Year 0   |
| 7317005000 | Staples  |           | Year 0   |
| 7317009000 | Other  |           | Year 0   |
| 7318       | Screws,bolts,nuts,coach screws,screw hooks,rivets,cotters,cotter-pins,washers (including spring washers) and similar articles,of iron or steel.  |           |          |
| 73181      | Threaded articles:   |           |          |
| 7318110000 | Coach screws   |           | Year 0   |
| 7318120000 | Other wood screws  |           | Year 0   |
| 7318130000 | Screw hooks and screw rings  |           | Year 0   |
| 7318140000 | Self-tapping screws  |           | Year 0   |
| 731815     | Other screws and bolts, whether or not with their nuts of washers  |           |          |
| 7318151000 | Machine screws   |           | Year 0   |
| 7318152000 | Bolts  |           | Year 0   |
| 7318153000 | Bolts and nuts(in set)   |           | Year 0   |
| 7318159000 | Other  |           | Year 0   |
| 7318160000 | Nuts   | 8         | Year 10  |
| 7318190000 | Other  |           | Year 0   |
| 73182      | Non-threaded articles:   |           |          |
| 7318210000 | Spring washers and other lock washers  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 7318220000 | Other washers   |           | Year 0   |
| 7318230000 | Rivets  |           | Year 0   |
| 7318240000 | Cotters and cotter-pins   | 8         | Year 5   |
| 7318290000 | Other   | 8         | Year 5   |
| 7319       | Sewing needles,knitting needles,bodkins,crochet hooks,embroidery stilettos and similar articles,for use in the hand,of iron or steel; safety pins and other pins of iron or steel,not elsewhere specified or included.  |           |          |
| 731910     | Sewing, darning or embroidery needles   |           |          |
| 7319101000 | Hand sewing needles   |           | Year 0   |
| 7319102000 | Hand knitting needles   |           | Year 0   |
| 7319109000 | Other   |           | Year 0   |
| 7319200000 | Safety pins   |           | Year 0   |
| 7319300000 | Other pins  | 8         | Year 5   |
| 7319900000 | Other   |           | Year 0   |
| 7320       | Springs and leaves for springs, of iron or steel.   |           |          |
| 732010     | Leaf-springs and leaves thereof   |           |          |
| 7320101000 | Leaf-springs for automobiles  |           | Year 0   |
| 7320102000 | Leaf-springs for railway locomotives and rollingstocks  |           | Year 0   |
| 7320109000 | Other   |           | Year 0   |
| 732020     | Helical springs   |           |          |
| 7320201000 | For automobiles   | 8         | Year 5   |
| 7320202000 | For shockabsorbers  | 8         | Year 5   |
| 7320203000 | For buffers on rolling stock couplings  | 8         | Year 5   |
| 7320204000 | For upholstery  | 8         | Year 5   |
| 7320209000 | Other   | 8         | Year 5   |
| 732090     | Other   |           |          |
| 7320901000 | Flat spiral springs   |           | Year 0   |
| 7320909000 | Other springs   |           | Year 0   |
| 7321       | Stoves,ranges,grates,cookers (including those with subsidiary boilers for central heating),barbecues,braziers,gas-rings,plate warmers and similar non-electric domestic appliances,and parts thereof,of iron or steel.  |           |          |
| 73211      | Cooking appliances and plate warmers:   |           |          |
| 7321110000 | For gas fuel or for both gas and other fuels  |           | Year 0   |
| 7321120000 | For liquid fuel   |           | Year 0   |
| 7321130000 | For solid fuel  |           | Year 0   |
| 73218      | Other appliances;   |           |          |
| 7321810000 | For gas fuel or for both gas and other fuels  |           | Year 0   |
| 7321820000 | For liquid fuel   |           | Year 0   |
| 7321830000 | For solid fuel  |           | Year 0   |
| 7321900000 | Parts   |           | Year 0   |
| 7322       | Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporationg a motor-driven fan or blower, and parts thereof, of iron or steel. |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 73221      | 1. Radiators and parts thereof:   |           |          |
| 732211     | Of cast iron  |           |          |
| 7322111000 | Radiators   |           | Year 0   |
| 7322112000 | Parts   |           | Year 0   |
| 732219     | Other   |           |          |
| 7322191000 | Radiators   | 8         | Year 5   |
| 7322192000 | Parts   | 8         | Year 5   |
| 732290     | 2. Other  |           |          |
| 7322901000 | A. Solar collector and parts thereof  |           | Year 0   |
| 73229090   | B. Other  |           |          |
| 7322909010 | Air heater  |           | Year 0   |
| 7322909020 | Hot air distributor   |           | Year 0   |
| 7322909030 | Parts   |           | Year 0   |
| 7323       | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. |           |          |
| 7323100000 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like  |           | Year 0   |
| 73239      | Other:  |           |          |
| 7323910000 | Of cast iron,not enamelled  |           | Year 0   |
| 7323920000 | Of cast iron, enamelled   |           | Year 0   |
| 7323930000 | Of stainless steel  |           | Year 0   |
| 7323940000 | Of iron (other than cast iron) or steel, enamelled  |           | Year 0   |
| 7323990000 | Other   |           | Year 0   |
| 7324       | Sanitary ware and parts thereof, of iron or steel.  |           |          |
| 732410     | Sinks and wash basins, of stainless steel   |           |          |
| 7324101000 | Sinks   |           | Year 0   |
| 7324102000 | Wash basins   |           | Year 0   |
| 73242      | Baths;  |           |          |
| 7324210000 | Of cast iron, whether or not enamelled  |           | Year 0   |
| 732429     | Other   |           |          |
| 7324291000 | Of stainless steel  |           | Year 0   |
| 7324299000 | Other   |           | Year 0   |
| 732490     | Other,including parts   |           |          |
| 7324901000 | Toilet sets   | 8         | Year 10  |
| 7324908000 | Other   | 8         | Year 10  |
| 7324909000 | Parts   | 8         | Year 10  |
| 7325       | Other cast articles of iron or steel.   |           |          |
| 7325100000 | Of non-malleable cast iron  |           | Year 0   |
| 73259      | Other:  |           |          |
| 7325910000 | Grinding balls and similar articles for mills   |           | Year 0   |
| 732599     | Other   |           |          |
| 7325991000 | Of cast iron  |           | Year 0   |
| 7325992000 | Of cast steel   |           | Year 0   |
| 7325993000 | Of alloy steel  |           | Year 0   |
| 7325999000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 7326       | Other articles of iron or steel.  |           |          |
| 73261      | Forged or stamped, but not further worked:  |           |          |
| 7326110000 | Grinding balls and similar articles for mills   |           | Year 0   |
| 7326190000 | Other   | 8         | Year 5   |
| 7326200000 | Articles of iron or steel wire  | 8         | Year 5   |
| 732690     | Other   |           |          |
| 7326901000 | Bobbins for textile machinery   |           | Year 0   |
| 7326909000 | Other   | 8         | Year 10  |
| 74         | Copper and articles thereof   |           |          |
| 7401       | Copper mattes;cement copper(precipitated copper).   |           |          |
| 7401100000 | 1. Copper mattes  |           | Year 0   |
| 7401200000 | 2. Cement copper (precipitated copper)  |           | Year 0   |
| 740200     | Unrefined copper; copper anodes for electrolytic refining.                                  |           |          |
| 7402001000 | Unrefined copper  |           | Year 0   |
| 7402002000 | Copper anodes   |           | Year 0   |
| 7403       | Refined copper and copper alloys,unwrought.   |           |          |
| 74031      | Refined copper:   |           |          |
| 7403110000 | Cathodes and sections of cathodes   |           | Year 0   |
| 7403120000 | Wire-bars   |           | Year 0   |
| 7403130000 | Billets   |           | Year 0   |
| 740319     | Other   |           |          |
| 7403191000 | Slabs   |           | Year 0   |
| 7403192000 | Ingots  |           | Year 0   |
| 7403199000 | Other   |           | Year 0   |
| 74032      | Copper alloys:  |           |          |
| 7403210000 | Copper-zinc base alloys (brass)   |           | Year 0   |
| 7403220000 | Copper-tin base alloys (bronze)   |           | Year 0   |
| 740323     | Copper-nickel base alloys(cupro-nickel) or copper-nickel-                                   |           |          |
|            | zinc base alloys(nickel silver)   |           |          |
| 7403231000 | Copper-nickel base alloys(cupronickel)  |           | Year 0   |
| 7403232000 | Copper-nickel-zinc base alloys (nickel silver)  |           | Year 0   |
| 7403290000 | Other copper alloys(other than master alloys of heading 74.05)                              |           | Year 0   |
| 7404000000 | Copper waste and scrap.   |           | Year 0   |
| 7405000000 | Master alloys of copper.  |           | Year 0   |
| 7406       | Copper powders and flakes.  |           |          |
| 7406100000 | Powders of non-lamellar structure   |           | Year 0   |
| 740620     | Powders of lameller structure;flakes  |           |          |
| 7406201000 | Powders of lamellar structure   |           | Year 0   |
| 7406202000 | Flakes  |           | Year 0   |
| 7407       | Copper bars,rods and profiles.  |           |          |
| 7407100000 | Of refined copper   |           | Year 0   |
| 74072      | Of copper alloys:   |           |          |
| 7407210000 | Of copper-zinc base alloys (brass)  |           | Year 0   |
| 740722     | Of copper-nickel base alloys(cupro-nickel) or copper-nickel-zinc base alloys(nickel silver) |           |          |
| 7407221000 | Of copper-nickel base alloys(cupro-nickel)  | 1         | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 7407222000 | Of copper-nickel-zinc base alloys (nickel silver)  |           | Year 0   |
| 740729     | Other  |           |          |
| 7407291000 | Of copper-tin base alloys(bronze)  |           | Year 0   |
| 7407299000 | Other  |           | Year 0   |
| 7408       | Copper wire.   |           |          |
| 74081      | Of refined copper:   |           |          |
| 7408110000 | Of which the maximum cross-sectional dimension exceeds 6mm                                     |           | Year 0   |
| 7408190000 | Other  |           | Year 0   |
| 74082      | Of copper alloys:  |           |          |
| 7408210000 | Of copper-zinc base alloys (brass)   |           | Year 0   |
| 740822     | Of copper-nickel base alloys(cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)   |           |          |
| 7408221000 | Of copper-nickel base alloys(cupro-nickel)   |           | Year 0   |
| 7408222000 | Of copper-nickel-zinc base alloys (nickel silver)  |           | Year 0   |
| 740829     | Other  |           |          |
| 7408291000 | Of copper-tin base alloys (bronze)   |           | Year 0   |
| 7408299000 | Other  |           | Year 0   |
| 7409       | Copper plates, sheets and strip, of a thickness exceeding 0.15mm.                              |           |          |
| 74091      | 1. Of refined copper:  |           |          |
| 740911     | A. In coils  |           |          |
| 7409111000 | (1) For use in manufacturing semiconductor   |           | Year 0   |
| 7409119000 | (2) Other  |           | Year 0   |
| 740919     | B. Other   |           |          |
| 7409191000 | (1) For use in manufacturing semiconductor   |           | Year 0   |
| 7409199000 | (2) Other  |           | Year 0   |
| 74092      | 2.Of copper-zinc base alloys(brass):   |           |          |
| 740921     | A. In coils  |           |          |
| 7409211000 | (1) For use in manufacturing semiconductor   |           | Year 0   |
| 7409219000 | (2) Other  |           | Year 0   |
| 740929     | B. Other   |           |          |
| 7409291000 | (1) For use in manufacturing semiconductor   |           | Year 0   |
| 7409299000 | (2) Other  |           | Year 0   |
| 74093      | 3. Of copper-tin base alloys(bronze):  |           |          |
| 740931     | A. In coils  |           |          |
| 7409311000 | (1) For use in manufacturing semiconductor   |           | Year 0   |
| 7409319000 | (2) Other  |           | Year 0   |
| 740939     | B. Other   |           |          |
| 7409391000 | (1) For use in manufacturing semiconductor   |           | Year 0   |
| 7409399000 | (2) Other  |           | Year 0   |
| 740940     | 4. Of copper-nickel base alloys(cupro-nickel) or copper-nickel-zinc base alloys(nickel silver) |           |          |
| 74094010   | A. Of copper-nickel base alloys(cupro-nickel)  |           |          |
| 7409401010 | (1) For use in manufacturing semiconductor   |           | Year 0   |
| 7409401090 | (2) Other  |           | Year 0   |
| 74094020   | B. Of copper-nickel-zinc base alloys(nickel silver)  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 7409402010 | (1) For use in manufacturing semiconductor  |           | Year 0   |
| 7409402090 | (2) Other   |           | Year 0   |
| 740990     | 5. Of other copper alloys   |           |          |
| 7409901000 | A. For use in manufacturing semiconductor   |           | Year 0   |
| 7409909000 | B. Other  |           | Year 0   |
| 7410       | Copper foil(whether or not printed or backed with paper,paperboard, plastics or similar backing materials) of a thickness(excluding any backing) not exceeding 0.15mm.  |           |          |
| 74101      | Not backed:   |           |          |
| 7410110000 | Of refined copper   |           | Year 0   |
| 7410120000 | Of copper alloys  |           | Year 0   |
| 74102      | Backed:   |           |          |
| 741021     | Of refined copper   |           |          |
| 7410211000 | Suitable for manufacturing printed circuit board  |           | Year 0   |
| 7410219000 | Other   |           | Year 0   |
| 741022     | Of copper alloys  |           |          |
| 7410221000 | Suitable for manufacturing printed circuit board  |           | Year 0   |
| 7410229000 | Other   |           | Year 0   |
| 7411       | Copper tubes and pipes.   |           |          |
| 7411100000 | Of refined copper   |           | Year 0   |
| 74112      | Of copper alloys:   |           | 10410    |
| 7411210000 | Of copper-zinc base alloys (brass)  |           | Year 0   |
| 741122     | Of copper-nickel base alloys(cupro-nickel) or copper-   |           | 10010    |
| 7411221000 | nickel-zinc base alloys(cupro-nickel)  Of copper-niskel base alloys (cupro-nickel)  |           | Year 0   |
| 7411221000 |   |           | Year 0   |
|            | Of copper-nickel-zinc base alloys (nickel silver)   |           | rear o   |
| 741129     | Other   |           | \/ O     |
| 7411291000 | Of copper-tin base alloys (bronze)  |           | Year 0   |
| 7411299000 | Other   |           | Year 0   |
| 7412       | Copper tube or pipe fittings (for example,couplings,elbows,sleeves).  |           |          |
| 7412100000 | Of refined copper   |           | Year 0   |
| 7412200000 | Of copper alloys  |           | Year 0   |
| 7413000000 | Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated   |           | Year 0   |
| 7414       | Cloth (including endless bands), grill and netting of copper wire; expanded metal of copper.  |           |          |
| 7414200000 | Cloth   |           | Year 0   |
| 7414900000 | Other   |           | Year 0   |
| 7415       | Nails,tacks,drawing pins,staples(other than those of heading 83.05)and similar articles,of copper or of iron or steel with heads of copper; screws,bolts,nuts,screw hooks,rivets,cotters,cotter-pins, washers(including spring washers) and similar articles,of copper. |           |          |
| 741510     | Nails and tacks,drawing pins,staples and similar articles   |           |          |
| 7415101000 | Plated,rolled or coated with precious metal   |           | Year 0   |
| 7415109000 | Other   |           | Year 0   |
| 74152      | Other articles,not threaded:  |           |          |
| 7415210000 | Washers (including spring washers)  |           | Year 0   |

| HS Code       | Description  | BASE RATE | CATEGORY |
|---------------|--|-----------|----------|
| 7415290000    | Other  |           | Year 0   |
| 74153         | Other threaded articles:   |           |          |
| 7415330000    | Screws; bolts and nuts   |           | Year 0   |
| 7415390000    | Other  |           | Year 0   |
| 7416000000    | Copper springs.  |           | Year 0   |
| 741700        | Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.   |           |          |
| 7417001000    | 1. Solar collectors and parts thereof  |           | Year 0   |
| 74170090      | 2. Other   |           |          |
| 7417009010    | Stoves   |           | Year 0   |
| 7417009040    | Spirit and pressure stove, camping stoves, travelling stoves and plate warmers   |           | Year 0   |
| 7417009080    | Other  |           | Year 0   |
| 7417009090    | Parts  |           | Year 0   |
| 7418<br>74181 | Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.  Table, kitchen or other household articles and parts thereof; |           |          |
| 7 1101        | pot scourers and scouring or polishing pads, gloves and the like:  |           |          |
| 7418110000    | Pot scourers and scouring or polishing pads, gloves and the like   |           | Year 0   |
| 741819        | Other  |           |          |
| 7418191000    | Table, kitchen articles  |           | Year 0   |
| 7418192000    | Other household articles   |           | Year 0   |
| 7418199000    | Parts  |           | Year 0   |
| 741820        | Sanitary ware and parts thereof  |           |          |
| 7418201000    | Sanitary ware  |           | Year 0   |
| 7418202000    | Parts  |           | Year 0   |
| 7419          | Other articles of copper.  |           |          |
| 741910        | Chain and parts thereof  |           |          |
| 7419101000    | Chain  |           | Year 0   |
| 7419102000    | Parts  |           | Year 0   |
| 74199         | Other:   |           |          |
| 7419910000    | Cast,moulded,stamped or forged,but not further worked  |           | Year 0   |
| 7419990000    | Other  |           | Year 0   |
| 75            | Nickel and articles thereof  |           |          |
| 7501          | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.  |           |          |
| 7501100000    | 1. Nickel mattes   |           | Year 0   |
| 750120        | Nickel oxide sinters and other intermediate products of nickel metallurgy  |           |          |
| 75012010      | A. Nickel oxide sinters  |           |          |
| 7501201010    | (1) Containing by weight 88% or more of nickel   |           | Year 0   |
| 7501201090    | (2) Other  |           | Year 0   |
| 75012090      | B. Other   |           |          |
| 7501209010    | (1) Containing by weight 88% or more of nickel   |           | Year 0   |
| 7501209090    | (2) Other  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 7502       | Unwrought nickel.  |           |          |
| 750210     | Nickel,not alloyed   |           |          |
| 7502101000 | Cathode  |           | Year 0   |
| 7502109000 | Other  |           | Year 0   |
| 7502200000 | Nickel alloys  |           | Year 0   |
| 7503000000 | Nickel waste and scrap.  |           | Year 0   |
| 750400     | Nickel powders and flakes.   |           |          |
| 7504001000 | Powders  |           | Year 0   |
| 7504002000 | Flakes   |           | Year 0   |
| 7505       | Nickel bars,rods,profiles and wire.  |           |          |
| 75051      | Bars,rods and profiles:  |           |          |
| 7505110000 | Of nickel,not alloyed  |           | Year 0   |
| 7505120000 | Of nickel alloys   |           | Year 0   |
| 75052      | Wire:  |           |          |
| 7505210000 | Of nickel,not alloyed  |           | Year 0   |
| 7505220000 | Of nickel alloys   |           | Year 0   |
| 7506       | Nickel plates, sheets, strip and foil.   |           |          |
| 750610     | Of nickel, not alloyed   |           |          |
| 7506101000 | Plates, sheets and strip   |           | Year 0   |
| 7506102000 | Foil   |           | Year 0   |
| 750620     | Of nickel alloys   |           |          |
| 7506201000 | Plates, sheets and strip   |           | Year 0   |
| 7506202000 | Foil   |           | Year 0   |
| 7507       | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). |           |          |
| 75071      | Tubes and pipes:   |           |          |
| 7507110000 | Of nickel,not alloyed  |           | Year 0   |
| 7507120000 | Of nickel alloys   |           | Year 0   |
| 7507200000 | Tube or pipe fittings  |           | Year 0   |
| 7508       | Other articles of nickel.  |           |          |
| 7508100000 | 1. Cloth, grill and netting, of nickel wire  |           | Year 0   |
| 750890     | 2. Other   |           |          |
| 7508901000 | Electro-plating anodes   |           | Year 0   |
| 7508909000 | Other  |           | Year 0   |
| 76         | Aluminium and articles thereof   |           |          |
| 7601       | Unwrought aluminium.   |           |          |
| 7601100000 | 1. Aluminium,not alloyed   |           | Year 0   |
| 760120     | 2. Aluminium alloys  |           |          |
| 7601201000 | A. Casting alloy   |           | Year 0   |
| 7601202000 | B. Billet  |           | Year 0   |
| 7601209000 | C. Other   |           | Year 0   |
| 7602000000 | Aluminium waste and scrap.   |           | Year 0   |
| 7603       | Aluminium powders and flakes.  |           |          |
| 7603100000 | Powders of non-lamellar structure  |           | Year 0   |
| 760320     | Powders of lamellar structure; flakes  |           |          |
| 7603201000 | Powders  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 7603202000 | Flakes  |           | Year 0   |
| 7604       | Aluminium bars,rods and profiles.   |           |          |
| 760410     | Of aluminium,not alloyed  |           |          |
| 7604101000 | Bars and rods   |           | Year 0   |
| 76041020   | Profiles  |           |          |
| 7604102010 | Hollow profiles   |           | Year 0   |
| 7604102090 | Other   |           | Year 0   |
| 76042      | Of aluminium alloys:  |           |          |
| 7604210000 | Hollow profiles   |           | Year 0   |
| 760429     | Other   |           |          |
| 7604291000 | Bars and rods   |           | Year 0   |
| 7604299000 | Other profiles  |           | Year 0   |
| 7605       | Aluminium wire.   |           |          |
| 76051      | Of aluminium, not alloyed:  |           |          |
| 7605110000 | Of which the maximum cross-sectional dimension exceeds 7mm  |           | Year 0   |
| 7605190000 | Other   |           | Year 0   |
| 76052      | Of aluminium alloys:  |           |          |
| 7605210000 | Of which the maximum cross-sectional dimension exceeds 7mm  |           | Year 0   |
| 7605290000 | Other   |           | Year 0   |
| 7606       | Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.   |           |          |
| 76061      | Rectangular(including square):  |           |          |
| 760611     | Of aluminium, not alloyed   |           |          |
| 7606111000 | Containing not less than 99.99% by weight of aluminium  |           | Year 0   |
| 7606119000 | Other   |           | Year 0   |
| 7606120000 | Of aluminium alloys   |           | Year 0   |
| 76069      | Other:  |           |          |
| 760691     | Of aluminium, not alloyed   |           |          |
| 7606911000 | Containing not less than 99.99% by weight of aluminium  |           | Year 0   |
| 7606919000 | Other   |           | Year 0   |
| 7606920000 | Of aluminium alloys   |           | Year 0   |
| 7607       | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm. |           |          |
| 76071      | Not backed:   |           |          |
| 760711     | Rolled but not further worked   |           |          |
| 7607111000 | Containing not less than 99.99% by weight of aluminium  |           | Year 0   |
| 7607119000 | Other   |           | Year 0   |
| 760719     | Other   |           |          |
| 7607191000 | Containing not less than 99.99% by weight of aluminium  |           | Year 0   |
| 7607199000 | Other   |           | Year 0   |
| 760720     | Backed  |           |          |
| 7607201000 | Containing not less than 99.99% by weight of aluminium  |           | Year 0   |
| 7607209000 | Other   |           | Year 0   |
| 7608       | Aluminium tubes and pipes.  |           |          |
| 7608100000 | Of aluminium,not alloyed  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 7608200000 | Of aluminium alloys  |           | Year 0   |
| 7609000000 | Aluminium tube or pipe fittings (for example,couplings,elbows, sleeves).   |           | Year 0   |
| 7610       | Aluminium structures(excluding prefabricated buildings of heading 94.06) and parts of structures(for example,bridges and bridge-sections,towers,lattice masts,roofs,roofing frameworks,doors and windows and their frames and thresholds for doors,balustrades,pillars and columns); aluminium plates,rods,profiles,tubes and the like,prepared for use in structures. |           |          |
| 7610100000 | Doors, windows and their frames and thresholds for doors   |           | Year 0   |
| 761090     | Other  |           |          |
| 7610901000 | Structures   |           | Year 0   |
| 7610908000 | Other  |           | Year 0   |
| 7610909000 | Parts  |           | Year 0   |
| 7611000000 | Aluminium reservoirs,tanks,vats and similar containers,for any material(other than compressed or liquefied gas),of a capacity exceeding 300\ell,whether or not lined or heat-insulated,but not fitted with mechanical or thermal equipment.  |           | Year 0   |
| 7612       | Aluminium casks,drums,cans,boxes and similar containers(including rigid or collapsible tubular containers),for any material(other than compressed or liquefied gas),of a capacity not exceeding 300ℓ,whether or not lined or heat-insulated,but not fitted with mechanical or thermal equipment.   |           |          |
| 7612100000 | Collapsible tubular containers   |           | Year 0   |
| 761290     | Other  |           |          |
| 7612901000 | Rigid tubular containers   |           | Year 0   |
| 76129090   | Other  |           |          |
| 7612909010 | Less than 1ℓ capacity  |           | Year 0   |
| 7612909020 | Not less than 1\ell but less than 20\ell in capacity   |           | Year 0   |
| 7612909030 | Not less than 20ℓ in capacity  |           | Year 0   |
| 761300     | Aluminium containers for compressed or liquefied gas.  |           |          |
| 7613001000 | For compressed gas   |           | Year 0   |
| 7613002000 | For liquefied gas  |           | Year 0   |
| 7614       | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.   |           |          |
| 7614100000 | With steel core  |           | Year 0   |
| 7614900000 | Other  |           | Year 0   |
| 7615       | Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.   |           |          |
| 76151      | 1. Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:   |           |          |
| 7615110000 | A. pot scourers and scouring or polishing pads, gloves and the like  |           | Year 0   |
| 761519     | B. Other   |           |          |
| 7615191000 | Solar collectors and parts thereof   |           | Year 0   |
| 7615192000 | Table,kitchen articles   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 7615193000 | Other household articles   |           | Year 0   |
| 7615199000 | Parts  |           | Year 0   |
| 761520     | 2. Sanitary ware and parts thereof   |           |          |
| 7615201000 | Sanitary ware  |           | Year 0   |
| 7615202000 | Parts  |           | Year 0   |
| 7616       | Other articles of aluminium.   |           |          |
| 7616100000 | Nails,tacks,staples(other than those of heading 83.05),screws, bolts,nuts, screw hooks, rivets,cotters, cotter-pins washers and similar articles |           | Year 0   |
| 76169      | Other:   |           |          |
| 7616910000 | Cloth, grill, netting and fencing, of aluminium wire   |           | Year 0   |
| 761699     | Other  |           |          |
| 7616991000 | Bobbins  |           | Year 0   |
| 76169990   | Other  |           |          |
| 7616999010 | Aluminium pouch  |           | Year 0   |
| 7616999020 | Aluminium knob   |           | Year 0   |
| 7616999090 | Other  |           | Year 0   |
| 77         | Reserved   |           |          |
| 78         | Lead and articles thereof  |           |          |
| 7801       | Unwrought lead.  |           |          |
| 780110     | 1. Refined lead  |           |          |
| 7801101000 | Containing by weight 99.99% or more of lead  |           | Year 0   |
| 7801109000 | Other  |           | Year 0   |
| 78019      | 2. Other:  |           |          |
| 7801910000 | A. Containing by weight antimony as the principal other element  |           | Year 0   |
| 780199     | B. Other   |           |          |
| 7801991000 | (1) Unrefined lead   |           | Year 0   |
| 78019920   | (2) Other  |           |          |
| 7801992010 | Lead-tin alloys  |           | Year 0   |
| 7801992090 | Other  |           | Year 0   |
| 7802000000 | Lead waste and scrap.  |           | Year 0   |
| 780300     | Lead bars,rods,profiles and wire.  |           |          |
| 7803001000 | Bars and rods  |           | Year 0   |
| 7803002000 | Profiles   |           | Year 0   |
| 7803003000 | Wire   |           | Year 0   |
| 7804       | Lead plates, sheets, strip and foil; lead powders and flakes.  |           |          |
| 78041      | Plates,sheets,strip and foil:  |           |          |
| 780411     | Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm  |           |          |
| 7804111000 | Sheets and strip   |           | Year 0   |
| 7804112000 | Foil   |           | Year 0   |
| 7804190000 | Other  |           | Year 0   |
| 780420     | Powders and flakes   |           |          |
| 7804201000 | Powders  |           | Year 0   |
| 7804202000 | Flakes   |           | Year 0   |
| 780500     | Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 7805001000 | Tubes and pipes  |           | Year 0   |
| 7805002000 | Tubes and pipe fittings  |           | Year 0   |
| 780600     | Other articles of lead.  |           |          |
| 7806001000 | Lead containers  |           | Year 0   |
| 7806002000 | Electro-plating anodes   |           | Year 0   |
| 7806009000 | Other  |           | Year 0   |
| 79         | Zinc and articles thereof  |           |          |
| 7901       | Unwrought zinc.  |           |          |
| 79011      | Zinc, not alloyed:   |           |          |
| 7901110000 | Containing by weight 99.99% or more of zinc                                    |           | Year 0   |
| 7901120000 | Containing by weight less than 99.99% of zinc                                  |           | Year 0   |
| 790120     | Zinc alloys:   |           |          |
| 7901201000 | Zinc-aluminium alloy   |           | Year 0   |
| 7901202000 | Zinc-copper alloy  |           | Year 0   |
| 7901209000 | Other  |           | Year 0   |
| 7902000000 | Zinc waste and scrap.  |           | Year 0   |
| 7903       | Zinc dust, powders and flakes.   |           |          |
| 7903100000 | Zinc dust  |           | Year 0   |
| 790390     | Other  |           |          |
| 7903901000 | Powders  |           | Year 0   |
| 7903902000 | Flakes   |           | Year 0   |
| 790400     | Zinc bars,rods,profiles and wire.  |           |          |
| 7904001000 | Bars and rods  |           | Year 0   |
| 7904002000 | Profiles   |           | Year 0   |
| 7904003000 | Wire   |           | Year 0   |
| 790500     | Zinc plates, sheets, strip and foil.   |           |          |
| 7905001000 | Plates,sheets and strip  |           | Year 0   |
| 7905002000 | Foil   |           | Year 0   |
| 790600     | Zinc tubes, pipes and tube or pipe fittings (for                               |           |          |
| 7906001000 | example,couplings, elbows,sleeves).  Tubes and pipes                           |           | Year 0   |
| 7906002000 | Tube and pipe fittings   |           | Year 0   |
| 790700     | Other articles of zinc.  |           |          |
| 7907001000 | Gutters,roof capping,skylight frames and other fabricated building components. |           | Year 0   |
| 79070090   | Other  |           |          |
| 7907009010 | Electro-plating anodes   |           | Year 0   |
| 7907009090 | Other  |           | Year 0   |
| 80         | Tin and articles thereof   |           |          |
| 8001       | Unwrought tin.   |           |          |
| 8001100000 | Tin,not alloyed  |           | Year 0   |
| 8001200000 | Tin alloys   |           | Year 0   |
| 8002000000 | Tin waste and scrap.   |           | Year 0   |
| 800300     | Tin bars,rods,profiles and wire.   |           |          |
| 80030010   | Bars, rods and profiles  |           |          |
| 8003001010 | Unalloyed  |           | Year 0   |
| 8003001090 | Other  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 80030020   | Wire   |           |          |
| 8003002010 | Unalloyed  |           | Year 0   |
| 8003002090 | Other  |           | Year 0   |
| 8004000000 | Tin plates, sheets and strip, of a thickness exceeding 0.2mm.  |           | Year 0   |
| 800500     | Tin foil(whether or not printed or backed with paper,paperboard, plastics or similar backing materials),of a thickness(excluding any backing) not exceeding 0.2mm; tin powders and flakes. |           |          |
| 8005001000 | Foil   |           | Year 0   |
| 80050020   | Powders and flakes   |           |          |
| 8005002010 | Powders  |           | Year 0   |
| 8005002020 | Flakes   |           | Year 0   |
| 8006000000 | Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).  |           | Year 0   |
| 800700     | Other articles of tin.   |           |          |
| 8007001000 | Electro-plating anodes   |           | Year 0   |
| 8007009000 | Other  |           | Year 0   |
| 81         | Other base metals; cermets; articles thereof   |           |          |
| 8101       | Tungsten(wolfram) and articles thereof, including waste and scrap.   |           |          |
| 8101100000 | 1. Powders   |           | Year 0   |
| 81019      | 2. Other:  |           |          |
| 8101940000 | A. Unwrought tungsten, including bars and rods obtained simply by sintering  |           | Year 0   |
| 810195     | B. Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil  |           |          |
| 8101951000 | Bars and rods  |           | Year 0   |
| 8101952000 | Profiles   |           | Year 0   |
| 8101953000 | Plates, sheets and strips  |           | Year 0   |
| 8101954000 | Foil   |           | Year 0   |
| 810196     | C. Wire  |           |          |
| 8101961000 | Spiral filament for electric bulbs or electronic bulbs   |           | Year 0   |
| 8101969000 | Other  |           | Year 0   |
| 8101970000 | D. Waste and scrap   |           | Year 0   |
| 8101990000 | E. Other   |           | Year 0   |
| 8102       | Molybdenum and articles thereof,including waste and scrap.   |           |          |
| 8102100000 | 1. Powders   |           | Year 0   |
| 81029      | 2. Other:  |           |          |
| 8102940000 | A. Unwrought molybdenum, including bars and rods obtained simply by sintering  |           | Year 0   |
| 810295     | B. Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil  |           |          |
| 8102951000 | Bars and rods  |           | Year 0   |
| 8102952000 | Profiles   |           | Year 0   |
| 8102953000 | Plates, sheets and strip   |           | Year 0   |
| 8102954000 | Foil   |           | Year 0   |
| 810296     | C. Wire  |           |          |
| 8102961000 | Spiral filament for electric bulbs or electronic bulbs   |           | Year 0   |
| 8102969000 | Other  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8102970000 | D. Waste and scrap  |           | Year 0   |
| 8102990000 | E. Other  |           | Year 0   |
| 8103       | Tantalum and articles thereof,including waste and scrap.  |           |          |
| 810320     | 1. Unwrought tantalum,including bars and rods obtained simply by sintering; powders   |           |          |
| 8103201000 | Unwrought   |           | Year 0   |
| 8103202000 | Powders   |           | Year 0   |
| 8103300000 | 2. Waste and scrap  |           | Year 0   |
| 8103900000 | 3. Other  |           | Year 0   |
| 8104       | Magnesium and articles thereof,inclunding waste and scrap.  |           |          |
| 81041      | 1. Unwrought magnesium:   |           |          |
| 8104110000 | Containing at least 99.8% by weight of magnesium  |           | Year 0   |
| 8104190000 | Other   |           | Year 0   |
| 8104200000 | 2. Waste and scrap  |           | Year 0   |
| 810430     | 3. Raspings, turnings and granules, graded according to size; powders   |           |          |
| 8104301000 | Raspings,turnings and granules  |           | Year 0   |
| 8104302000 | Powders   |           | Year 0   |
| 810490     | 4. Other  |           |          |
| 8104901000 | Bars and rods   |           | Year 0   |
| 8104909000 | Other   |           | Year 0   |
| 8105       | Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap. |           |          |
| 810520     | Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders                               |           |          |
| 8105201000 | Unwrought cobalt  |           | Year 0   |
| 8105202000 | Cobalt mattes and other intermediate products of cobalt metallurgy  |           | Year 0   |
| 8105203000 | Powders   |           | Year 0   |
| 8105300000 | Waste and scrap   |           | Year 0   |
| 8105900000 | Other   |           | Year 0   |
| 810600     | Bismuth and articles thereof,including waste and scrap.   |           |          |
| 81060010   | Unwrough bismuth; waste and scrap; powders  |           |          |
| 8106001010 | Unwrought bismuth   |           | Year 0   |
| 8106001020 | Waste and scrap   |           | Year 0   |
| 8106001030 | Powders   |           | Year 0   |
| 8106009000 | Other   |           | Year 0   |
| 8107       | Cadmium and articles thereof,including waste and scrap.   |           |          |
| 810720     | Unwrought cadmium; powders  |           |          |
| 8107201000 | Unwrought cadmium   |           | Year 0   |
| 8107202000 | Powders   |           | Year 0   |
| 8107300000 | Waste and scrap   |           | Year 0   |
| 8107900000 | Other   |           | Year 0   |
| 8108       | Titanium and articles thereof,including waste and scrap.  |           |          |
| 810820     | 1. Unwrought titanium; powders  |           |          |
| 8108201000 | Unwrought   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8108202000 | Powders  |           | Year 0   |
| 8108300000 | 2.Waste and scrap  |           | Year 0   |
| 810890     | 3. Other   |           |          |
| 8108901000 | Plates and strips  |           | Year 0   |
| 8108902000 | Tubes and pipes  |           | Year 0   |
| 8108909000 | Other  |           | Year 0   |
| 8109       | Zirconium and articles thereof,including waste and scrap.  |           |          |
| 810920     | 1. Unwrought zirconium; powders  |           |          |
| 8109201000 | Unwrought  |           | Year 0   |
| 8109202000 | Powders  |           | Year 0   |
| 8109300000 | 2.Waste and scrap  |           | Year 0   |
| 810990     | 3. Other   |           |          |
| 81099010   | A. For use in manufacturing nuclearfuel containers   |           |          |
| 8109901010 | Tubes and pipes  |           | Year 0   |
| 8109901020 | Plates, sheets and strips  |           | Year 0   |
| 8109901030 | Bars   |           | Year 0   |
| 8109901090 | Other  |           | Year 0   |
| 8109909000 | B. Other   |           | Year 0   |
| 8110       | Antimony and articles thereof, including waste and scrap.  |           |          |
| 8110100000 | Unwrought antimony; powders  |           | Year 0   |
| 8110200000 | Waste and scrap  |           | Year 0   |
| 8110900000 | Other  |           | Year 0   |
| 8111000000 | Manganese and articles thereof, including waste and scrap.   |           | Year 0   |
| 8112       | Beryllium,chromium,germanium,vanadium,gallium,hafnium,in dium,niobium(columbium),rhenium and thallium,and articles of these metals, including waste and scrap. |           |          |
| 81121      | 1. Beryllium:  |           |          |
| 8112120000 | Unwrought; powders   |           | Year 0   |
| 8112130000 | Waste and scrap  |           | Year 0   |
| 8112190000 | Other  |           | Year 0   |
| 81122      | 2. Chromium:   |           |          |
| 8112210000 | Unwrought; powders   |           | Year 0   |
| 8112220000 | Waste and scrap  |           | Year 0   |
| 8112290000 | Other  |           | Year 0   |
| 8112300000 | 3. Germanium   |           | Year 0   |
| 8112400000 | 4. Vanadium  |           | Year 0   |
| 81125      | 5. Thallium:   |           |          |
| 8112510000 | Unwrought; powders   |           | Year 0   |
| 8112520000 | Waste and scrap  |           | Year 0   |
| 8112590000 | Other  |           | Year 0   |
| 81129      | 6. Other:  |           |          |
| 8112920000 | Unwrought; waste and scrap; powders  |           | Year 0   |
| 8112990000 | Other  |           | Year 0   |
| 8113000000 | Cermets and articles thereof,including waste and scrap.  |           | Year 0   |
| 82         | Tools,implements,cutlery,spoons and forks,of base metal; parts thereof of base metal   |           |          |

| HS Code            | Description  | BASE RATE | CATEGORY |
|--------------------|--|-----------|----------|
| 8201               | Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. |           |          |
| 8201100000         | Spades and shovels   |           | Year 0   |
| 8201200000         | Forks  |           | Year 0   |
| 8201300000         | Mattocks,picks,hoes and rakes  |           | Year 0   |
| 8201400000         | Axes,bill hooks and similar hewing tools   |           | Year 0   |
| 8201500000         | Secateurs and similar one-handed pruners and shears(including poultry shears)  |           | Year 0   |
| 8201600000         | Hedge shears,two-handed pruning shears and similar two-handed shears   |           | Year 0   |
| 820190             | Other hand tools of a kind used in agriculture, horticulture or forestry   |           |          |
| 8201901000         | Scythes and sickls   |           | Year 0   |
| 8201902000         | Hay knives   |           | Year 0   |
| 8201903000         | Timber wedges  |           | Year 0   |
| 8201909000<br>8202 | Other  Hand saws; blades for saws of all kinds(including slitting, slotting or toothless saw blades).  |           | Year 0   |
| 820210             | Hand saws  |           |          |
| 8202101000         | For wood   |           | Year 0   |
| 8202102000         | For metal  |           | Year 0   |
| 8202109000         | Other  |           | Year 0   |
| 8202200000         | Band saw blades  | 8         | Year 5   |
| 82023              | Circular saw blades(including slitting or slotting saw blades):  |           |          |
| 8202310000         | With working part of steel   |           | Year 0   |
| 820239             | Other, including parts   |           |          |
| 8202391000         | With working part of tungsten carbide  |           | Year 0   |
| 8202392000         | With working part of diamond   |           | Year 0   |
| 8202393000         | With working part of other materials   |           | Year 0   |
| 8202399000         | Parts  |           | Year 0   |
| 8202400000         | Chain saw blades   |           | Year 0   |
| 82029              | Other saw blades:  |           |          |
| 820291             | Straight saw blades, for working metal   |           |          |
| 8202911000         | Hack-saw blades  |           | Year 0   |
| 8202919000         | Other  |           | Year 0   |
| 8202990000         | Other  |           | Year 0   |
| 8203               | Files,rasps,pliers (including cutting pliers),pincers,tweezers,metal cutting shears,pipe-cutters,bolt croppers,perforating punches and similar hand tools.   |           |          |
| 820310             | Files, rasps and similar tools   |           |          |
| 8203101000         | For saw blades   |           | Year 0   |
| 8203109000         | Other  |           | Year 0   |
| 820320             | Pliers(including cutting pliers),pincers,tweezers and similar tools  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8203201000 | Plier(including cutting pliers)   |           | Year 0   |
| 8203202000 | Pincer  |           | Year 0   |
| 8203203000 | Tweezers  |           | Year 0   |
| 8203204000 | Nail pullers  |           | Year 0   |
| 8203209000 | Other   |           | Year 0   |
| 8203300000 | Metal cutting shears and similar tools  |           | Year 0   |
| 820340     | Pipe-cutters, bolt croppers, perforating punches and similar tools  |           |          |
| 8203401000 | Pipe cutters  | 8         | Year 5   |
| 8203402000 | Bolt croppers and clippers  | 8         | Year 5   |
| 8203403000 | Perforating punches   | 8         | Year 5   |
| 8203409000 | Other   | 8         | Year 5   |
| 8204       | Hand-operated spanners and wrenches(including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.  |           |          |
| 82041      | Hand-operated spanners and wrenches:  |           |          |
| 8204110000 | Non-adjustable  |           | Year 0   |
| 8204120000 | Adjustable  |           | Year 0   |
| 8204200000 | Interchangeable spanner sockets, with or without handles  |           | Year 0   |
| 8205       | Hand tools (including glaziers'diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks. |           |          |
| 820510     | Drilling, threading or tapping tools  |           |          |
| 8205101000 | For drilling  |           | Year 0   |
| 8205102000 | For threading   |           | Year 0   |
| 8205103000 | For tapping   |           | Year 0   |
| 8205109000 | Other   |           | Year 0   |
| 8205200000 | Hammers and sledge hammers  |           | Year 0   |
| 8205300000 | Planes, chisels, gouges and similar cutting tools for working wood  |           | Year 0   |
| 8205400000 | Screwdrivers  |           | Year 0   |
| 82055      | Other hand tools(including glaziers' diamonds):   |           |          |
| 8205510000 | Household tools   |           | Year 0   |
| 820559     | Other   |           |          |
| 8205591000 | Glaziers' diamond   |           | Year 0   |
| 8205592000 | Soldering irons   |           | Year 0   |
| 8205593000 | Grease guns   |           | Year 0   |
| 8205595000 | Tools for mining and public works   |           | Year 0   |
| 8205596000 | Tools for cement workers and painters   |           | Year 0   |
| 8205597000 | Watch makers' tools   |           | Year 0   |
| 8205599000 | Other   |           | Year 0   |
| 8205600000 | Blow lamps  |           | Year 0   |
| 820570     | Vices, clamps and the like  |           |          |
| 8205701000 | Vices   |           | Year 0   |
| 8205702000 | Clamps  |           | Year 0   |
| 8205709000 | Other   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 820580     | Anvils:portable forges;hand or pedal-operated grinding wheels with frameworks  |           |          |
| 8205801000 | Anvils   |           | Year 0   |
| 8205802000 | Portable forges  |           | Year 0   |
| 8205803000 | Hand or pedal-operated grinding wheels with frameworks   |           | Year 0   |
| 8205809000 | Other  |           | Year 0   |
| 8205900000 | Sets of articles of two or more of the foregoing subheadings   |           | Year 0   |
| 8206000000 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.   |           | Year 0   |
| 8207       | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools. |           |          |
| 82071      | Rock drilling or earth boring tools:   |           |          |
| 8207130000 | With working part of cermets   |           | Year 0   |
| 820719     | Other, including parts   |           |          |
| 8207191000 | With working part of other materials   |           | Year 0   |
| 8207199000 | Parts  |           | Year 0   |
| 820720     | Dies for drawing or extruding metal  |           |          |
| 8207201000 | For drawing  | 8         | Year 5   |
| 8207202000 | For extruding  | 8         | Year 5   |
| 820730     | Tools for pressing, stamping or punching   |           |          |
| 8207301000 | For pressing   |           | Year 0   |
| 8207302000 | For stamping   |           | Year 0   |
| 8207303000 | For punching   |           | Year 0   |
| 8207309000 | Other  |           | Year 0   |
| 820740     | Tools for tapping or threading   |           |          |
| 8207401000 | For tapping  | 8         | Year 5   |
| 8207402000 | For threading  | 8         | Year 5   |
| 8207409000 | Other  | 8         | Year 5   |
| 820750     | Tools for drilling, other than for rock drilling   |           |          |
| 82075010   | Drills   |           |          |
| 8207501010 | Of high speed steel  | 8         | Year 5   |
| 8207501090 | Other  | 8         | Year 5   |
| 8207502000 | Brace bits   | 8         | Year 5   |
| 8207509000 | Other  | 8         | Year 5   |
| 820760     | Tools for boring or broaching  |           |          |
| 8207601000 | Reamers  | 8         | Year 5   |
| 8207602000 | Laps   | 8         | Year 5   |
| 8207603000 | Broaches   | 8         | Year 5   |
| 8207609000 | Other  | 8         | Year 5   |
| 820770     | Tools for milling  |           |          |
| 8207701000 | Gear cutters   | 8         | Year 5   |
| 8207702000 | Milling cutters  | 8         | Year 5   |
| 8207703000 | Gear cutting hobs  | 8         | Year 5   |
| 8207704000 | Rotary files   | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8207709000 | Other  | 8         | Year 5   |
| 820780     | Tools for turning  |           |          |
| 8207801000 | Tools for lathes   |           | Year 0   |
| 8207809000 | Other  |           | Year 0   |
| 820790     | Other interchangeable tools  |           |          |
| 8207901000 | Diamond tools  | 8         | Year 10  |
| 8207909000 | Other  | 8         | Year 10  |
| 8208       | Knives and cutting blades, for machines or for mechanical appliances.  |           |          |
| 8208100000 | For metal working  |           | Year 0   |
| 8208200000 | For wood working   |           | Year 0   |
| 8208300000 | For kitchen appliances or for machines used by the food industry   |           | Year 0   |
| 8208400000 | For agricultural, horticultural or forestry machines   |           | Year 0   |
| 8208900000 | Other  |           | Year 0   |
| 820900     | Plates, sticks, tips and the like for tools, unmounted, of cermets.  |           |          |
| 82090010   | Tips for tool  |           |          |
| 8209001010 | Of tungsten carbide,treated with gamma coating   | 8         | Year 10  |
| 8209001040 | Of cermets   | 8         | Year 10  |
| 8209001090 | Others   | 8         | Year 10  |
| 82090020   | Plates, rods and the like for tools  |           |          |
| 8209002010 | Of tungsten carbide  | 8         | Year 10  |
| 8209002040 | Of cermets   | 8         | Year 10  |
| 8209002090 | Other  | 8         | Year 10  |
| 821000     | Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink.   |           |          |
| 8210001000 | Mills and grinders   |           | Year 0   |
| 8210002000 | Extractors and pressers  |           | Year 0   |
| 8210003000 | Beaters and mixers   |           | Year 0   |
| 8210004000 | Slicers and cutters  |           | Year 0   |
| 8210005000 | Openers,corkers and sealers  |           | Year 0   |
| 8210008000 | Other domestic food-processing appliances  |           | Year 0   |
| 8210009000 | Parts  |           | Year 0   |
| 8211       | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor. |           |          |
| 8211100000 | Sets of assorted articles  |           | Year 0   |
| 82119      | Other:   |           |          |
| 8211910000 | Table knives having fixed blades   |           | Year 0   |
| 8211920000 | Other knives having fixed blades   |           | Year 0   |
| 8211930000 | Knives having other than fixed blades  |           | Year 0   |
| 8211940000 | Blades   |           | Year 0   |
| 8211950000 | Handles of base metal  |           | Year 0   |
| 8212       | Razors and razor blades (including razor blade blanks in strips).  |           |          |
| 8212100000 | Razors   | 8         | Year 5   |
| 8212200000 | Safety razor blades,including razor blade blanks in strips   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8212900000 | Other parts  |           | Year 0   |
| 821300     | Scissors,tailors' shears and similar shears,and blades therefor.   |           |          |
| 8213001000 | Ordinary scissors  |           | Year 0   |
| 82130020   | Scissors for professional use  |           |          |
| 8213002010 | For tailors and dressmakers  |           | Year 0   |
| 8213002020 | For hairdressers   |           | Year 0   |
| 8213002090 | Other  |           | Year 0   |
| 8213003000 | Manicure scissors  |           | Year 0   |
| 8213004000 | Scissor blades   |           | Year 0   |
| 8213009000 | Other  |           | Year 0   |
| 8214       | Other articles of cutlery (for example,hair clippers,butchers' or kitchen cleavers,choppers and mincing knives,paper knives); manicure or pedicure sets and instruments(including nail files). |           |          |
| 821410     | Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor  |           |          |
| 8214101000 | Pencil sharpeners  |           | Year 0   |
| 8214109000 | Other  |           | Year 0   |
| 8214200000 | Manicure or pedicure sets and instruments (including nail files)   |           | Year 0   |
| 821490     | Other  |           |          |
| 8214901000 | Hair clippers  |           | Year 0   |
| 8214902000 | Butchers' or kitchen cleavers, choppers and mincing knives   |           | Year 0   |
| 8214909000 | Other  |           | Year 0   |
| 8215       | Spoons,forks,ladles,skimmers,cake-servers,fish-knives,butter-knives,sugar tongs and similar kitchen or tableware.  |           |          |
| 8215100000 | Sets of assorted articles containing at least one article plated with precious metal   |           | Year 0   |
| 8215200000 | Other sets of assorted articles  |           | Year 0   |
| 82159      | Other:   |           |          |
| 821591     | Plated with precious metal   |           |          |
| 8215911000 | Spoons   |           | Year 0   |
| 8215912000 | Forks  |           | Year 0   |
| 8215913000 | Ladles and skimmers  |           | Year 0   |
| 8215914000 | Fish-knives and butter-knives  |           | Year 0   |
| 8215915000 | Tongs of all kinds   |           | Year 0   |
| 8215919000 | Other  |           | Year 0   |
| 821599     | Other  |           |          |
| 8215991000 | Spoons   |           | Year 0   |
| 8215992000 | Forks  |           | Year 0   |
| 8215993000 | Ladles and skimmers  |           | Year 0   |
| 8215994000 | Fish-knives and butter-knives  |           | Year 0   |
| 8215995000 | Tong of all kinds  |           | Year 0   |
| 8215999000 | Other  |           | Year 0   |
| 83         | Miscellaneous articles of base metal   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8301       | Padlocks and locks (key,combination or electrically operated),of base metal; clasps and frames with clasps,incorporating locks,of base metal; keys for any of the foregoing articles,of base metal.   |           |          |
| 8301100000 | Padlocks  |           | Year 0   |
| 8301200000 | Locks of a kind used for motor vehicles   |           | Year 0   |
| 8301300000 | Locks of a kind used for furniture  |           | Year 0   |
| 830140     | Other locks   |           |          |
| 8301401000 | Door locks  | 8         | Year 10  |
| 8301409000 | Other   | 8         | Year 10  |
| 8301500000 | Clasps and frames with clasps,incorporating locks   |           | Year 0   |
| 8301600000 | Parts   |           | Year 0   |
| 8301700000 | Keys presented separately   |           | Year 0   |
| 8302       | Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddler y, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal. |           |          |
| 8302100000 | Hinges  | 8         | Year 5   |
| 8302200000 | Castors   |           | Year 0   |
| 8302300000 | Other mountings, fittings and similar articles suitable for motor vehicles  |           | Year 0   |
| 83024      | Other mountings, fittings and similar articles:   |           |          |
| 830241     | Suitable for buildings  |           |          |
| 8302411000 | Suitable for doors or windows   | 8         | Year 5   |
| 8302419000 | Other   | 8         | Year 5   |
| 8302420000 | Other, suitable for furniture   |           | Year 0   |
| 830249     | Other   |           |          |
| 8302491000 | Suitable for trunks,suitcases,or similar travel goods.  | 8         | Year 5   |
| 8302499000 | Other   | 8         | Year 5   |
| 8302500000 | Hat-racks,hat-pegs,brackets and similar fixtures  |           | Year 0   |
| 8302600000 | Automatic door closers  |           | Year 0   |
| 830300     | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.   |           |          |
| 8303001000 | Safes   |           | Year 0   |
| 8303009000 | Other   |           | Year 0   |
| 8304000000 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.   |           | Year 0   |
| 8305       | Fittings for loose-leaf binders or files,letter clips,letter corners,paper clips,indexing tags and similar office articles,of base metal; staples in strips(for example,for offices,upholstery,packaging),of base metal.  |           |          |
| 8305100000 | Fittings for loose-leaf binders of files  |           | Year 0   |
| 8305200000 | Staples in strips   |           | Year 0   |
| 8305900000 | Other,including parts   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8306       | Bells,gongs and the like,non-electric,of base metal; statuettes and other ornaments,of base metal; photograph,picture or similar frames,of base metal; mirrors of base metal.   |           |          |
| 8306100000 | 1. Bells,gongs and the like   |           | Year 0   |
| 83062      | 2. Statuettes and other ornaments:  |           |          |
| 8306210000 | Plated with precious metal  |           | Year 0   |
| 8306290000 | Other   |           | Year 0   |
| 830630     | 3. Photograph, picture or similar frames; mirrors   |           |          |
| 8306301000 | Photograph,picture or similar frames  |           | Year 0   |
| 8306302000 | Mirrors of base metal   |           | Year 0   |
| 8307       | Flexible tubing of base metal, with or without fittings.  |           |          |
| 8307100000 | Of iron or steel  |           | Year 0   |
| 8307900000 | Of other base metal   |           | Year 0   |
| 8308       | Clasps,frames with clasps,buckles,buckle-<br>clasps,hooks,eyes,eylets and the like,of base metal,of a kind<br>used for clothing,footwear, awnings,handbags,travel goods<br>or other made up articles; tubular or bifurcated rivets,of<br>base metal; beads and spangles, of base metal.         |           |          |
| 830810     | Hooks, eyes and eyelets   |           |          |
| 8308101000 | Hooks   |           | Year 0   |
| 8308102000 | Eyes and eyelets  |           | Year 0   |
| 8308200000 | Tubular or bifurcated rivets  |           | Year 0   |
| 830890     | Other,including parts   |           |          |
| 8308901000 | Clasps and frames with clasps   |           | Year 0   |
| 8308902000 | Buckles and buckle-clasps   |           | Year 0   |
| 8308903000 | Beads   |           | Year 0   |
| 8308904000 | Spangles  |           | Year 0   |
| 8308909000 | Other   |           | Year 0   |
| 8309       | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.  |           |          |
| 8309100000 | Crown corks   |           | Year 0   |
| 830990     | Other   |           |          |
| 8309901000 | Easy opener end   |           | Year 0   |
| 8309909000 | Other   |           | Year 0   |
| 8310000000 | Sign-plates,name-plates,address-plates and similar plates,numbers, letters and other symbols,of base metal,excluding those of heading 94.05.  |           | Year 0   |
| 8311       | Wire,rods,tubes,plates,electrodes and similar products,of base metal or of metal carbides,coated or cored with flux material,of a kind used for soldering,brazing,welding or deposition of metal or of metal carbides; wire and rods,of agglomerated base metal powder,used for metal spraying. |           |          |
| 831110     | 1. Coated electrodes of base metal, for electric arc-welding  |           |          |
| 8311101000 | A. For use in manufacturing semiconductor   |           | Year 0   |
| 8311109000 | B. Other  |           | Year 0   |
| 831120     | 2. Cored wire of base metal, for electric arc-welding   |           |          |
| 8311201000 | A. For use in manufacturing semiconductor   | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8311209000 | B. Other   | 8         | Year 5   |
| 831130     | 3. Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame   |           |          |
| 8311301000 | A. For use in manufacturing semiconductor  | 8         | Year 10  |
| 83113090   | B. Other   |           |          |
| 8311309010 | Lead-tin alloy solders   | 8         | Year 10  |
| 8311309090 | Other  | 8         | Year 10  |
| 831190     | 4. Other, including parts  |           |          |
| 8311901000 | A.For use in manufacturing semiconductor   |           | Year 0   |
| 8311909000 | B. Other   |           | Year 0   |
| 84         | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof  |           |          |
| 8401       | Nuclear reactors; fuel elements(cartridges),non-irradiated,for nuclear reactors; machinery and apparatus for isotopic separation.  |           |          |
| 8401100000 | 1. Nuclear reactors  |           | Year 0   |
| 8401200000 | 2. Machinery and apparatus for isotopic separation, and parts thereof  |           | Year 0   |
| 8401300000 | 3. Fuel elements (cartridges),non-irradiated   |           | Year 0   |
| 8401400000 | 4. Parts of nuclear reactors   |           | Year 0   |
| 8402       | Steam or other vapour generating boilers(other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.                       |           |          |
| 84021      | Steam or other vapour generating boilers:  |           |          |
| 8402110000 | Watertube boilers with a steam production exceeding 45t per hour   |           | Year 0   |
| 8402120000 | Watertube boilers with a steam production not exceeding 45t per hour   |           | Year 0   |
| 840219     | Other vapour generating boilers,including hybrid boilers   |           |          |
| 8402191000 | Heating medium boiler  | 8         | Year 5   |
| 8402199000 | Other  | 8         | Year 5   |
| 8402200000 | Super-heated water boilers   |           | Year 0   |
| 840290     | Parts  |           |          |
| 8402901000 | Of steam and other vapour generating boilers   |           | Year 0   |
| 8402902000 | Of super-heated water boilers  |           | Year 0   |
| 8403       | Central heating boilers other than those of heading 84.02.   |           |          |
| 840310     | Boilers  |           |          |
| 8403101000 | Central heating boilers,using fuel oil   |           | Year 0   |
| 8403102000 | Central heating boilers,using coal or coke   |           | Year 0   |
| 8403103000 | Central heating boilers,using gas  |           | Year 0   |
| 8403109000 | Other  |           | Year 0   |
| 8403900000 | Parts  |           | Year 0   |
| 8404       | Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example,economisers,super-heaters,soot removers,gas recoverers); condensers for steam or other vapour power units. |           |          |
| 840410     | Auxiliary plant for use with boilers of heading 84.02 or 84.03   |           |          |
| 8404101000 | Economisers  |           | Year 0   |
| 8404102000 | Super-heaters  |           | Year 0   |
| 8404103000 | Soot recoverers  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8404104000 | Gas recoverers   |           | Year 0   |
| 8404109000 | Other  |           | Year 0   |
| 8404200000 | Condensers for steam of other vapour power units   |           | Year 0   |
| 840490     | Parts  |           |          |
| 8404901000 | Of condensers for vapour generating boilers  |           | Year 0   |
| 8404902000 | Of condensers for vapour engines and power units   |           | Year 0   |
| 8404909000 | Other  |           | Year 0   |
| 8405       | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers. |           |          |
| 840510     | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers  |           |          |
| 8405101000 | Producer gas generators  |           | Year 0   |
| 8405102000 | Water gas generators   |           | Year 0   |
| 8405103000 | Acetylene gas generators   |           | Year 0   |
| 8405104000 | Oxygen generators  |           | Year 0   |
| 8405109000 | Other  |           | Year 0   |
| 840590     | Parts  |           |          |
| 8405901000 | Of producer gas genertord  |           | Year 0   |
| 8405902000 | Of water gas generators  |           | Year 0   |
| 8405903000 | Of acetylene gas generators  |           | Year 0   |
| 8405904000 | Of oxygen generators   |           | Year 0   |
| 8405909000 | Other  |           | Year 0   |
| 8406       | Steam turbines and other vapour turbines.  |           |          |
| 840610     | Turbines for marine propulsion   |           |          |
| 8406103000 | Of an output exceeding 2MW   | 5         | Year 5   |
| 8406109000 | Other  | 5         | Year 5   |
| 84068      | Other turbines:  |           |          |
| 840681     | Of an output exceeding 40MW  |           |          |
| 8406811000 | Of an output exceeding 40MW but not exceeding 100MW  |           | Year 0   |
| 8406812000 | Of an output exceeding 100MW but not exceeding 300MW   |           | Year 0   |
| 8406813000 | Of an output exceeding 300MW   |           | Year 0   |
| 8406820000 | Of an output not exceeding 40MW  |           | Year 0   |
| 840690     | Parts  |           |          |
| 8406901000 | Of steam turbines for marine propulsion  | 8         | Year 5   |
| 8406909000 | Other  | 8         | Year 5   |
| 8407       | Spark-ignition reciprocating or rotary internal combustion piston engines.   |           |          |
| 8407100000 | 1. Aircraft engines  |           | Year 0   |
| 84072      | 2. Marine propulsion engines:  |           |          |
| 8407210000 | Outboard motors  | 8         | Year 5   |
| 8407290000 | Other  |           | Year 0   |
| 84073      | 3. Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:   |           |          |
| 840731     | Of a cylinder capacity not exceeding 50cc  |           |          |
| 8407311000 | For moter-cycles   |           | Year 0   |
| 8407319000 | Other  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 840732     | Of a cylinder capacity exceeding 50cc but not exceeding 250cc                                    |           |          |
| 8407321000 | For motor-cycles   |           | Year 0   |
| 8407329000 | Other  |           | Year 0   |
| 840733     | Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc                                 |           |          |
| 8407331000 | For motor-cycles   |           | Year 0   |
| 8407339000 | Other  |           | Year 0   |
| 840734     | Of a cylinder capacity exceeding 1,000cc   |           |          |
| 8407341000 | For motor-cycles   |           | Year 0   |
| 8407349000 | Other  |           | Year 0   |
| 840790     | 4. Other engines   |           |          |
| 8407901000 | For railway locomotives  |           | Year 0   |
| 8407909000 | Other  |           | Year 0   |
| 8408       | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).         |           |          |
| 840810     | 1. Marine propulsion engines   |           |          |
| 8408101000 | With a rating not exceeding 300kw  | 8         | Year 10  |
| 8408102000 | With a rating more than 300kw,not exceeding 2,000kw  | 8         | Year 10  |
| 8408103000 | With a rating more than 2,000kw  | 8         | Year 10  |
| 840820     | 2. Engines of a kind used for the propulsion of vehicles of Chapter 87                           |           |          |
| 8408201000 | Of a cylinder capacity not exceeding 1,000cc   | 8         | Year 5   |
| 8408202000 | Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc                               | 8         | Year 5   |
| 8408203000 | Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc                               | 8         | Year 5   |
| 8408204000 | Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc                              | 8         | Year 5   |
| 8408205000 | Of a cylinder capacity exceeding 10,000cc  | 8         | Year 5   |
| 840890     | 3. Other engines   |           |          |
| 84089010   | A. Internal combustion engines for railway locomotives and rolling stock                         |           |          |
| 8408901010 | Internal combustion engines for railway locomotives  |           | Year 0   |
| 8408901090 | Other  | 5         | Year 10  |
| 84089090   | B. Other   |           |          |
| 8408909010 | (1) Internal combustion engines for ships  | 8         | Year 10  |
| 840890902  | (2) Internal combustion engines for generating   |           |          |
| 8408909021 | (a) For generating of a power not less than 400kw(Of a rpm 1,500 or 1,800)                       | 4         | Year 10  |
| 8408909029 | (b) Other  | 8         | Year 10  |
| 8408909030 | (c) Internal combustion engines for subheading 84.29   | 8         | Year 10  |
| 8408909090 | (3) Other  | 8         | Year 10  |
| 8409       | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.         |           |          |
| 8409100000 | 1. For aircraft engines  |           | Year 0   |
| 84099      | 2. Other:  |           |          |
| 840991     | A. Suitable for use solely or principally with spark-ignition internal combustion piston engines |           |          |
| 8409911000 | For vehicles of Chapter 87   | 8         | Year 10  |

| HS Code    | Description   | BASE RATE    | CATEGORY |
|------------|---|--------------|----------|
| 8409912000 | For outboat motors  | 8            | Year 10  |
| 8409919000 | Other   | 8            | Year 10  |
| 840999     | B. Other  |              |          |
| 8409991000 | (1) For railway locomotives and rolling stock   | 5            | Year 10  |
| 8409992000 | (2) For vehicles of Chapter 87  | 8            | Year 10  |
| 84099930   | (3) For marine  |              |          |
| 8409993010 | Of internal combustion engines with a rating not exceeding 300kw                      | 8            | Year 10  |
| 8409993020 | Of internal combustion engins with a rating exceeding 300kw,but not exceeding 2,000kw | 8            | Year 10  |
| 8409993030 | Of internal combustion engines with a rating exceeding 2,000kw                        | 8            | Year 10  |
| 84099990   | (4) Other   |              |          |
| 8409999010 | (a) For generating  | 8            | Year 10  |
| 8409999090 | (b) Other   | 8            | Year 10  |
| 8410       | Hydraulic turbines,water wheels,and regulators therefor.                              |              |          |
| 84101      | Hydraulic turbines and water wheels:  |              |          |
| 841011     | Of a power not exceeding 1,000kw  |              |          |
| 8410111000 | Hydraulic turbines  |              | Year 0   |
| 8410119000 | Other   |              | Year 0   |
| 8410120000 | Of a power exceeding 1,000kw but not exceeding 10,000kw                               |              | Year 0   |
| 8410130000 | Of a power exceeding 10,000kw   |              | Year 0   |
| 841090     | Parts,including regulators  |              |          |
| 84109010   | Regulators  |              |          |
| 8410901010 | For water turbines  |              | Year 0   |
| 8410901090 | Other   |              | Year 0   |
| 84109090   | Other   |              |          |
| 8410909010 | For water turbines  |              | Year 0   |
| 8410909090 | Other   |              | Year 0   |
| 8411       | Turbo-jets,turbo-propellers and other gas turbines.                                   |              |          |
| 84111      | 1.Turbo-jets:   |              |          |
| 841111     | A. Of a thrust not exceeding 25KN   |              |          |
| 8411111000 | (1) For aircraft  | 3            | Year 10  |
| 84111190   | (2) Other   |              |          |
| 8411119010 | For marine  | 8            | Year 10  |
| 8411119090 | Other   | 8            | Year 10  |
| 841112     | B. Of a thrust exceeding 25KN   |              |          |
| 8411121000 | (1) For aircraft  | 3            | Year 5   |
| 84111290   | (2) Other   |              |          |
| 8411129010 | For marine  | 8            | Year 5   |
| 8411129090 | Other   | 8            | Year 5   |
| 84112      | 2. Turbo-propellers:  |              |          |
| 841121     | A. Of a power not exceeding 1,100kw   |              |          |
| 8411211000 | (1) For aircraft  | 3            | Year 5   |
| 84112190   | (2) Other   | <del>-</del> | •        |
| 8411219010 | For marine  | 8            | Year 5   |
| 8411219090 | Other   | 8            | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 841122     | B. Of a power exceeding 1,100kw   |           |          |
| 8411221000 | (1) For aircraft  | 3         | Year 5   |
| 84112290   | (2) Other   |           |          |
| 8411229010 | For marine  | 8         | Year 5   |
| 8411229090 | Other   | 8         | Year 5   |
| 84118      | 3. Other gas turbines:  |           |          |
| 841181     | A. Of a power not exceeding 5,000kw   |           |          |
| 8411811000 | (1) For aircraft  | 3         | Year 5   |
| 84118190   | (2) Other   |           |          |
| 8411819010 | For marine  | 8         | Year 5   |
| 8411819090 | Other   | 8         | Year 5   |
| 841182     | B. Of a power exceeding 5,000kw   |           |          |
| 8411821000 | (1) For aircraft  | 3         | Year 5   |
| 84118290   | (2) Other   |           |          |
| 8411829010 | For marine  | 8         | Year 5   |
| 8411829090 | Other   | 8         | Year 5   |
| 84119      | 4. Parts:   |           |          |
| 841191     | A. Of turbo-jets or turbo-propellers  |           |          |
| 8411911000 | (1) For air-craft   | 3         | Year 5   |
| 8411919000 | (2) Other   | 8         | Year 5   |
| 841199     | B. Other  |           |          |
| 8411991000 | (1) For air-craft   |           | Year 0   |
| 8411999000 | (2) Other   |           | Year 0   |
| 8412       | Other engines and motors.   |           |          |
| 841210     | 1. Reaction engines other than turbo-jets   |           |          |
| 84121010   | A. For aircraft   |           |          |
| 8412101010 | Ram-jet or pulsejet engines   |           | Year 0   |
| 8412101090 | Other   |           | Year 0   |
| 8412109000 | B. Other  |           | Year 0   |
| 84122      | 2. Hydraulic power engines and motors:  |           |          |
| 841221     | Linear action(cylinders)  |           |          |
| 8412211000 | Hydraulic cylinder  |           | Year 0   |
| 8412219000 | Other   |           | Year 0   |
| 8412290000 | Other   |           | Year 0   |
| 84123      | 3. Pneumatic power engines and motors:  |           |          |
| 8412310000 | Linear acting (cylinders)   |           | Year 0   |
| 8412390000 | Other   |           | Year 0   |
| 8412800000 | 4. Other  |           | Year 0   |
| 841290     | 5. Parts  |           |          |
| 84129010   | A. For air craft  |           |          |
| 8412901010 | Ram-jet or pulse-jet engines  |           | Year 0   |
| 8412901090 | Other   |           | Year 0   |
| 8412902000 | B. Of water engines   |           | Year 0   |
| 8412909000 | C. Other  |           | Year 0   |
| 8413       | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 84131      | Pumps fitted or designed to be fitted with a measuring device:                              |           |          |
| 8413110000 | Pumps for dispensing fuel or lubricants, of the type used in filling-stations of in garages |           | Year 0   |
| 8413190000 | Other   | 8         | Year 5   |
| 8413200000 | Hand pumps, other than those of subheading 8413.11 or 8413.19                               |           | Year 0   |
| 841330     | Fuel, lubricating or cooling medium pumps for internal combustion piston engines            |           |          |
| 8413301000 | For aircraft  | 8         | Year 10  |
| 8413302000 | For railway locomotive  | 8         | Year 10  |
| 8413303000 | For marine  | 8         | Year 10  |
| 8413304000 | For vehicles falling within Chapter 87  | 8         | Year 10  |
| 8413309000 | Other   | 8         | Year 10  |
| 8413400000 | Concrete pumps  |           | Year 0   |
| 841350     | Other reciprocating positive displacement pumps   |           |          |
| 8413504000 | Pumps to be used with swimming pools  |           | Year 0   |
| 84135090   | Other   |           |          |
| 8413509010 | Plunger pumps   |           | Year 0   |
| 8413509020 | Pistion pumps   |           | Year 0   |
| 8413509030 | Diaphram pumps  |           | Year 0   |
| 8413509090 | Other   |           | Year 0   |
| 841360     | Other rotary positive displacement pumps  |           |          |
| 8413604000 | Pumps to be used with swimming pools  | 8         | Year 5   |
| 84136090   | Other   |           |          |
| 8413609010 | Gear pumps  | 8         | Year 5   |
| 8413609020 | Vane pumps  | 8         | Year 5   |
| 8413609030 | Screw pumps   | 8         | Year 5   |
| 8413609090 | Other   | 8         | Year 5   |
| 841370     | Other centrifugal pumps   |           |          |
| 8413703000 | Pumps to be used with swimming pools  | 8         | Year 10  |
| 84137090   | Other   |           |          |
| 8413709010 | Turbine pumps   | 8         | Year 10  |
| 8413709020 | Volute pumps  | 8         | Year 10  |
| 8413709090 | Other   | 8         | Year 10  |
| 84138      | Other pumps;liquid elevators:   |           |          |
| 841381     | Pumps   |           |          |
| 8413811000 | Pumps to be used with swimming pools  | 8         | Year 10  |
| 8413819000 | Other   | 8         | Year 10  |
| 8413820000 | Liquid elevators  |           | Year 0   |
| 84139      | Parts:  |           |          |
| 841391     | Of pumps  |           |          |
| 8413911000 | Of pumps for dispensing fuel or lubricants  |           | Year 0   |
| 8413912000 | Of internal combustion engine   |           | Year 0   |
| 8413913000 | Of reciprocating pumps  |           | Year 0   |
| 8413914000 | Of contrifugal pumps  |           | Year 0   |
| 8413915000 | Of rotary pumps   | †         | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8413919000 | Other   |           | Year 0   |
| 8413920000 | Of liquid elevators   |           | Year 0   |
| 8414       | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. |           |          |
| 841410     | 1. Vacuum pumps   |           |          |
| 8414101000 | A. For aircrafts  |           | Year 0   |
| 84141090   | B. Other  |           |          |
| 8414109010 | (1) For machines and mechanical appliances for making semiconductor devices[other than those of an ultimate vacuum not exceeding 9×10-3Torr]        |           | Year 0   |
| 8414109090 | (2) Other   |           | Year 0   |
| 8414200000 | 2. Hand- or foot-operated air pumps   |           | Year 0   |
| 841430     | 3. Compressors of a kind used in refrigerating equipment  |           |          |
| 8414301000 | Of a power requirement less than 11kw   | 8         | Year 5   |
| 8414302000 | Of a power requirement not less than 11kw   | 8         | Year 5   |
| 8414400000 | 4. Air compressors mounted on a wheeled chassis for towing  |           | Year 0   |
| 84145      | 5. Fans:  |           |          |
| 841451     | A. Table,floor,wall,window,ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W                               |           |          |
| 8414511000 | For aircrafts   |           | Year 0   |
| 8414519000 | Other   |           | Year 0   |
| 841459     | B. Other  |           |          |
| 8414591000 | For aircrafts   | 8         | Year 10  |
| 8414599000 | Other   | 8         | Year 10  |
| 841460     | 6. Hoods having a maximum horizontal side not exceeding 120cm   |           |          |
| 8414601000 | For aircrafts   |           | Year 0   |
| 8414609000 | Other   |           | Year 0   |
| 841480     | 7. Other  |           |          |
| 8414801000 | Hoods having a maximum horizontal side exceeding 120cm  | 8         | Year 10  |
| 8414809    | Other   |           |          |
| 84148091   | Other air pumps   |           |          |
| 8414809110 | For aircrafts   | 8         | Year 10  |
| 8414809190 | Other   | 8         | Year 10  |
| 84148092   | Other air or gas compressors  |           |          |
| 8414809210 | Of a power requirement less than 74.6kw   | 8         | Year 10  |
| 8414809220 | Of a power requirement not less than 74.6kw,less than 373kw   | 8         | Year 10  |
| 8414809230 | Of a power not less than 373kw  | 8         | Year 10  |
| 8414809900 | Other   | 8         | Year 10  |
| 841490     | 8. Parts  |           |          |
| 8414901000 | Of fans and hoods   | 8         | Year 10  |
| 84149090   | Other   |           |          |
| 8414909010 | Of compressors used in refrigerating equipment  | 8         | Year 10  |
| 8414909020 | Of air or gas compressors (excluding for refrigerating equipment)   | 8         | Year 10  |
| 8414909090 | Other   | 8         | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8415       | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. |           |          |
| 841510     | 1. Window or wall types, self-contained or "split-system"   |           |          |
| 84151010   | Window type   |           |          |
| 841510101  | Self-contained  |           |          |
| 8415101011 | Of a power less than 11kw   |           | Year 0   |
| 8415101012 | Of a power not less than 11kw   |           | Year 0   |
| 841510102  | Split-system  |           |          |
| 8415101021 | Of a power less than 11kw   |           | Year 0   |
| 8415101022 | Of a power not less than 11kw   |           | Year 0   |
| 84151020   | Wall type   |           |          |
| 8415102010 | Of a power less than 11kw   |           | Year 0   |
| 8415102020 | Of a power not less than 11kw   |           | Year 0   |
| 8415200000 | 2. Of a kind used for persons, in motor vehicles  |           | Year 0   |
| 84158      | 3. Other:   |           |          |
| 8415810000 | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)   |           | Year 0   |
| 8415820000 | Other,incorporating a refrigerating unit  |           | Year 0   |
| 8415830000 | Not incorporating a refrigerating unit  |           | Year 0   |
| 8415900000 | 4.Parts   |           | Year 0   |
| 8416       | Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, induding their mechanical grates, mechanical ash dischargers and similar appliances.                 |           |          |
| 841610     | Furnace burners for liquid fuel   |           |          |
| 8416101000 | Of the maximum consumption capacity of fuel not more than 200ℓ per hour   |           | Year 0   |
| 8416102000 | Of the maximum consumption capacity of fuel exceeding 200ℓ,but less than 1,500ℓ per hour  |           | Year 0   |
| 8416103000 | Of the maximum consumption capacity of fuel not less than 1,500 $\ell$ per hour   |           | Year 0   |
| 841620     | Other furnace burners, including combination burners  |           |          |
| 8416201000 | Furnace burners for pulverised solid fuel   |           | Year 0   |
| 8416202000 | Furnace burners for gas   |           | Year 0   |
| 8416209000 | Other   |           | Year 0   |
| 8416300000 | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances  |           | Year 0   |
| 841690     | Parts   |           |          |
| 8416901000 | Of furnace burners.   |           | Year 0   |
| 8416909000 | Other   |           | Year 0   |
| 8417       | Industrial or laboratory furnaces and ovens, including incinerators, non-electric.  |           |          |
| 841710     | Furnaces and ovens for the roasting, melting or other heattreatment of ores, pyrites or of metals   |           |          |
| 84171010   | For treatment of metal ores   |           | Va 0     |
| 8417101010 | For iron-ores   |           | Year 0   |
| 8417101090 | Other   |           | Year 0   |
| 84171020   | For treatment of metal materials  |           | \/ ^     |
| 8417102010 | For iron or steel   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8417102090 | Other   |           | Year 0   |
| 8417200000 | Bakery ovens,including biscuit ovens  |           | Year 0   |
| 841780     | Other   |           |          |
| 84178010   | For treatment of other mineral materials  |           |          |
| 8417801010 | For cements   |           | Year 0   |
| 8417801020 | For glasses   |           | Year 0   |
| 8417801030 | For ceramics  |           | Year 0   |
| 8417801090 | Other   |           | Year 0   |
| 8417802000 | Laboratory type   |           | Year 0   |
| 8417809000 | Other   |           | Year 0   |
| 8417900000 | Parts   |           | Year 0   |
| 8418       | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. |           |          |
| 841810     | 1. Combind refrigerator-freezers, fitted with separate external doors   |           |          |
| 84181010   | A. Of the household type  |           |          |
| 8418101010 | Of a capacity not exceeding 2001.   | 8         | Year 5   |
| 8418101020 | Of a capacity exceeding 200 $\ell$ but not exceeding 400 $\ell$ .   | 8         | Year 5   |
| 8418101030 | Of a capacity exceeding 400ℓ.   | 8         | Year 5   |
| 8418109000 | B. Other  | 8         | Year 5   |
| 84182      | 2. Refrigerators,household type:  |           |          |
| 841821     | Compression-type  |           |          |
| 8418211000 | Of a capacity less than 200ℓ  | 8         | Year 5   |
| 8418212000 | Of a capacity not less than 200ℓ, but less than 400ℓ  | 8         | Year 5   |
| 8418213000 | Of a capacity not less than 400ℓ  | 8         | Year 5   |
| 8418220000 | Absorption-type,electrical  |           | Year 0   |
| 8418290000 | Other   |           | Year 0   |
| 8418300000 | 3. Freezers of the chest type,not exceeding 800ℓ capacity   |           | Year 0   |
| 8418400000 | 4. Freezers of the upright type, not exceeding 900\ell capacity   |           | Year 0   |
| 841850     | 5. Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture                           |           |          |
| 8418501000 | Show-cases  |           | Year 0   |
| 8418509000 | Other   |           | Year 0   |
| 84186      | 6. Other refrigerating or freezing equipment; heat pumps:   |           |          |
| 8418610000 | Compression type units whose condensers are heat exchangers   | 8         | Year 10  |
| 841869     | Other   |           |          |
| 8418691000 | Blood storage refrigerators   | 8         | Year 10  |
| 84186920   | Other refrigerating or freezing equipment   |           |          |
| 8418692010 | Ice-cream making machines   | 8         | Year 10  |
| 8418692020 | lce-cuber   | 8         | Year 10  |
| 8418692030 | Water cooler  | 8         | Year 10  |
| 8418692090 | Other   | 8         | Year 10  |
| 8418693000 | Heat pumps  | 8         | Year 10  |
| 84189      | 7. Parts:   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8418910000 | Furniture designed to receive refrigerating or freezing equipment  |           | Year 0   |
| 841899     | Other  |           |          |
| 8418991000 | Of house hold type refrigerators   |           | Year 0   |
| 8418999000 | Other  |           | Year 0   |
| 8419       | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteu rising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. |           |          |
| 84191      | 1. Instantaneous or storage water heaters, non-electric:   |           |          |
| 8419110000 | Instantaneous gas water heaters  |           | Year 0   |
| 8419190000 | Other  |           | Year 0   |
| 8419200000 | 2. Medical, surgical or laboratory sterilisers   |           | Year 0   |
| 84193      | 3. Dryers:   |           |          |
| 8419310000 | A. For agricultural products   |           | Year 0   |
| 8419320000 | B. For wood,paper pulp,paper or paperboard   |           | Year 0   |
| 841939     | C. Other   |           |          |
| 8419391000 | (1) Spin dryers for machines and mechanical appliances for making semiconductor devices  |           | Year 0   |
| 8419399000 | (2) Other  |           | Year 0   |
| 8419400000 | 4. Distilling or rectifying plant  |           | Year 0   |
| 841950     | 5. Heat exchange units   |           |          |
| 8419501000 | For aircrafts  |           | Year 0   |
| 8419509000 | Other  |           | Year 0   |
| 8419600000 | 6. Machinery for liquefying air or other gases   |           | Year 0   |
| 84198      | 7. Other machinery, plant and equipment:   |           |          |
| 8419810000 | A. For making hot drinks or for cooking or heating food  |           | Year 0   |
| 841989     | B. Other   |           |          |
| 8419891000 | (1) Polymerization autoclaves for man-made fibre making  |           | Year 0   |
| 84198990   | (2) Other  |           |          |
| 8419899010 | Heating plant and machinery  |           | Year 0   |
| 8419899020 | Cooling plant and machinery  |           | Year 0   |
| 8419899030 | Evaporating plant and machinery  |           | Year 0   |
| 8419899040 | Condensing plant and machinery   |           | Year 0   |
| 8419899050 | Sollar-collectors and equipments   |           | Year 0   |
| 8419899060 | Constant high or low temperature chambers  |           | Year 0   |
| 8419899070 | Constant temperature and humidity chambers   |           | Year 0   |
| 8419899080 | Air-conditioner  |           | Year 0   |
| 8419899090 | Other  |           | Year 0   |
| 841990     | 8. Parts   |           | , 50, 6  |
| 8419901000 | A. Of polymerization autoclaves for man-made fibre making  | 8         | Year 5   |
| 84199090   | B. Other   |           | 10010    |
| 8419909010 | Of instantaneous or storage water heaters  | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8419909020 | Of making hot drinks or for cooking or heating food machinery and equipment                                      | 8         | Year 5   |
| 8419909030 | Of air-conditioning machinery,plant and equipment  | 8         | Year 5   |
| 8419909040 | Of medical, surgical or laboratory sterilisers   |           | Year 0   |
| 8419909090 | Other  | 8         | Year 5   |
| 8420       | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.                   |           |          |
| 842010     | Calendering or other rolling machines  |           |          |
| 8420101000 | For paper making   |           | Year 0   |
| 8420102000 | For textile fabrics  |           | Year 0   |
| 8420103000 | For leather  |           | Year 0   |
| 8420104000 | For rubber or plastic  |           | Year 0   |
| 8420109000 | Other  |           | Year 0   |
| 84209      | Parts:   |           |          |
| 8420910000 | Cylinders  |           | Year 0   |
| 8420990000 | Other  |           | Year 0   |
| 8421       | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. |           |          |
| 84211      | 1. Centrifuges,including centrifugal dryers:   |           |          |
| 8421110000 | Cream separators   |           | Year 0   |
| 8421120000 | Clothes-dryers   |           | Year 0   |
| 842119     | Other  |           |          |
| 8421191000 | For medical, surgical or laboratory use  | 8         | Year 5   |
| 8421192000 | For food industry use  | 8         | Year 5   |
| 8421193000 | For petro-chemical industry use  | 8         | Year 5   |
| 8421194000 | Spin dryers for semiconductor wafer processing   |           | Year 0   |
| 8421199000 | Other  | 8         | Year 5   |
| 84212      | 2. Filtering or purifying machinery and apparatus for liquids:   |           |          |
| 842121     | A. For filtering or purifying water  |           |          |
| 8421211000 | (1) Of the household type  | 8         | Year 5   |
| 84212190   | (2) Other  |           |          |
| 8421219010 | (a) Filtering or purifying machinery and apparatus to be used with swimming pools                                | 8         | Year 5   |
| 8421219020 | (b) Filtering or purifying machinery and apparatus for making semiconductor devices                              | 3         | Year 5   |
| 8421219090 | (c) Other  | 8         | Year 5   |
| 8421220000 | B. For filtering or purifying beverages other than water   |           | Year 0   |
| 842123     | C. Oil or petrol-filters for internal combustion engines   |           |          |
| 8421231000 | For internal combustion engines for vehicles of Chapter 87   |           | Year 0   |
| 8421232000 | For aircrafts  |           | Year 0   |
| 8421239000 | Other  |           | Year 0   |
| 842129     | D. Other   |           |          |
| 8421291000 | For dairy industry   |           | Year 0   |
| 8421292000 | For the treatment of harmful waste water   |           | Year 0   |
| 8421293000 | For the purpose of semiconductor manufacturing   |           | Year 0   |
| 8421294000 | For aircrafts  |           | Year 0   |
| 8421299000 | Other  |           | Year 0   |
| 84213      | 3. Filtering or purifying machinery and apparatus for gases:   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 842131     | A. Intake air filters for internal combustion engines  |           |          |
| 8421311000 | For internal combustion engines for vehicles of Chapter 87   |           | Year 0   |
| 8421312000 | For aircrafts  |           | Year 0   |
| 8421319000 | Other  |           | Year 0   |
| 842139     | B. Other   |           |          |
| 8421391000 | (1) For the household type   |           | Year 0   |
| 8421392000 | (2) For purifying exhaust gas for vehicles of Chapter 87   |           | Year 0   |
| 84213990   | (3) Other  |           |          |
| 8421399010 | For the treatment of harmful exhaust gas   |           | Year 0   |
| 8421399020 | For the purpose of semiconductor manufacturing   |           | Year 0   |
| 8421399030 | For aircrafts  |           | Year 0   |
| 8421399090 | Other  |           | Year 0   |
| 84219      | 4. Parts:  |           |          |
| 842191     | A. Of centrifuges,including centrifugal dryers   |           |          |
| 8421911000 | Of subheading 8421.19.4000   |           | Year 0   |
| 8421919000 | Other  |           | Year 0   |
| 842199     | B. Other   |           |          |
| 8421991000 | (1) For purifying exhaust gas for vehicles of Chapter 87   | 8         | Year 10  |
| 84219990   | (2) Other  |           |          |
| 8421999010 | Of filtering or purifying machinery and apparatus, for internal combustion   | 8         | Year 10  |
| 8421999020 | Filter for purifing machinery  | 8         | Year 10  |
| 8421999030 | For the purpose of semiconductor manufacturing   |           | Year 0   |
| 8421999090 | Other  | 8         | Year 10  |
| 8422       | Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages. |           |          |
| 84221      | 1. Dish washing machines:  |           |          |
| 8422110000 | A. Of the household type   |           | Year 0   |
| 8422190000 | B. Other   |           | Year 0   |
| 8422200000 | Machinery for cleaning or drying bottles or other containers   |           | Year 0   |
| 842230     | 3. Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages  |           |          |
| 8422301000 | Machinery for filling bottles or other containers  |           | Year 0   |
| 8422302000 | Machinery for closing or sealing bottles or other containers   |           | Year 0   |
| 8422303000 | Machinery for capsuling or labelling bottles or other containers   |           | Year 0   |
| 8422304000 | Machinery for aerating beverages   |           | Year 0   |
| 8422309000 | Other  |           | Year 0   |
| 842240     | 4. Other packing or wrapping machinery(including heat-shrink wrapping machinery)   |           |          |
| 8422404000 | Heat shrink wrapping machinery   |           | Year 0   |
| 84224090   | Other  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8422409010 | Automatic wrapping machinery, including binding and tying machines   |           | Year 0   |
| 8422409020 | Automatic pack tiers   |           | Year 0   |
| 8422409030 | Vacuum packers   |           | Year 0   |
| 8422409090 | Other  |           | Year 0   |
| 842290     | 5. Parts   |           |          |
| 8422901000 | Of dish washing machines   | 8         | Year 10  |
| 8422902000 | Of other packing or wrapping machinery   | 8         | Year 10  |
| 8422909000 | Other  | 8         | Year 10  |
| 8423       | Weighing machinery(excluding balances of a sensitivity of 5cg or better),including weight operated counting or checking machines; weighing machine weights of all kinds.   |           |          |
| 8423100000 | Personal weighing machines, including baby scales; household scales  | 8         | Year 5   |
| 842320     | Scales for continuous weighing of goods on conveyors   |           |          |
| 8423201000 | Conveyer scale   | 8         | Year 5   |
| 8423202000 | Feed meter or feed weighers  | 8         | Year 5   |
| 8423209000 | Other  | 8         | Year 5   |
| 8423300000 | Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales  | 8         | Year 5   |
| 84238      | Other weighing machinery:  |           |          |
| 8423810000 | Having a maximum weighing capacity not exceeding 30kg  | 8         | Year 5   |
| 8423820000 | Having a maximum weighing capacity exceeding 30kg but not exceeding 5,000kg  | 8         | Year 5   |
| 842389     | Other  |           |          |
| 8423891000 | Truck scale  | 8         | Year 5   |
| 8423899000 | Other  | 8         | Year 5   |
| 842390     | Weighing machine weights of all kinds; parts of weighing machinery   |           |          |
| 84239010   | Weighing machine weights   |           |          |
| 8423901010 | Weights in the accuracy class  | 8         | Year 5   |
| 8423901090 | Other  | 8         | Year 5   |
| 8423909000 | Parts of weighing machinery  | 8         | Year 5   |
| 8424       | Mechanical appliances(whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines. |           |          |
| 8424100000 | Fire extinguishers, whether or not charged   |           | Year 0   |
| 842420     | Spray guns and similar appliances  |           |          |
| 8424201000 | Spray guns   |           | Year 0   |
| 84242020   | Paint sprayers   |           |          |
| 8424202010 | Of robot type  |           | Year 0   |
| 8424202090 | Other  |           | Year 0   |
| 8424209000 | Other  |           | Year 0   |
| 842430     | Steam or sand blasting machines and similar jet projecting machines  |           |          |
| 8424301000 | Steam or sand blasting machines  | 8         | Year 5   |
| 8424302000 | High-pressure steam cleaners   | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8424309000 | Other  | 8         | Year 5   |
| 84248      | Other appliances:  |           |          |
| 842481     | Agricultural or horticultural  |           |          |
| 8424811000 | Self-propelled sprayers  |           | Year 0   |
| 8424812000 | Other sprayers   |           | Year 0   |
| 8424819000 | Other  |           | Year 0   |
| 842489     | Other  |           |          |
| 84248910   | For the purpose of semiconductor manufacturing   |           |          |
| 8424891010 | Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process |           | Year 0   |
| 8424891020 | Spraying appliances for etching, striping or cleaning semiconductor wafers   |           | Year 0   |
| 8424891090 | Other  |           | Year 0   |
| 8424899000 | Other  |           | Year 0   |
| 842490     | Parts  |           |          |
| 8424901000 | Of fire extinguishers  | 8         | Year 5   |
| 8424902000 | Of spray guns  | 8         | Year 5   |
| 8424903000 | Of sprayers  | 8         | Year 5   |
| 84249090   | Other  |           |          |
| 842490901  | For the purpose of semiconductor manufacturing   |           |          |
| 8424909011 | Of subheadings 8424.89.1010, 8424.89.1020  |           | Year 0   |
| 8424909019 | Other  |           | Year 0   |
| 8424909090 | Other  | 8         | Year 5   |
| 8425       | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.  |           |          |
| 84251      | Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:   |           |          |
| 842511     | Powered by electric moter  |           |          |
| 84251110   | Of a freight-lifting capacity not exceeding 10 metric tons   |           |          |
| 8425111010 | Chain blocks   |           | Year 0   |
| 8425111090 | Other  |           | Year 0   |
| 84251120   | Of a freight-lifting capacity exceeding 10 metric tons   |           |          |
| 8425112010 | Chain blocks   |           | Year 0   |
| 8425112090 | Other  |           | Year 0   |
| 8425190000 | Other  |           | Year 0   |
| 8425200000 | Pit-head winding gear; winches specially designed for use underground  |           | Year 0   |
| 84253      | Other winches; capstans:   |           |          |
| 8425310000 | Powered by electric motor  |           | Year 0   |
| 8425390000 | Other  |           | Year 0   |
| 84254      | Jacks;hoists of a kind used for raising vehicles:  |           |          |
| 8425410000 | Built-in jacking systems of a type used in garages   |           | Year 0   |
| 842542     | Other jacks and hoists, hydraulic  |           | ·        |
| 8425421000 | Of a freight-lifting capacity not exceeding 10 metric tons   |           | Year 0   |
| 8425422000 | Of a freight-lifting capacity exceeding 10 metric tons   |           | Year 0   |
| 842549     | Other  |           |          |
| 8425491000 | Of a freight-lifting capacity not exceeding 10 metric tons   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8425492000 | Of a freight-lifting capacity exceeding 10 metric tons  |           | Year 0   |
| 8426       | Ships' derricks; cranes,including cable cranes; mobile lifting frames,straddle carriers and works trucks fitted with a crane. |           |          |
| 84261      | Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:    |           |          |
| 8426110000 | Overhead travelling cranes on fixed support   |           | Year 0   |
| 842612     | Mobile lifting frames on tyres and straddle carriers  |           |          |
| 8426121000 | Mobile lifting frames on tyres  |           | Year 0   |
| 8426122000 | Straddle carriers   |           | Year 0   |
| 8426190000 | Other   |           | Year 0   |
| 8426200000 | Tower cranes  |           | Year 0   |
| 842630     | Portal or pedestal jib cranes   |           |          |
| 8426301000 | Portal cranes   |           | Year 0   |
| 8426302000 | Pedestal jib cranes   |           | Year 0   |
| 84264      | Other machinery,self-propelled:   |           |          |
| 8426410000 | On tyres  |           | Year 0   |
| 842649     | Other   |           |          |
| 8426491000 | Of telescopic boom type   |           | Year 0   |
| 8426492000 | Of latticed boom type   |           | Year 0   |
| 8426499000 | Other   |           | Year 0   |
| 84269      | Other machinery:  |           |          |
| 8426910000 | Designed for mounting on road vehicles  |           | Year 0   |
| 842699     | Other   |           |          |
| 8426991000 | Ships' derricks   |           | Year 0   |
| 8426999000 | Other   |           | Year 0   |
| 8427       | Fork-lift trucks; other works trucks fitted with lifting or handling equipment.   |           |          |
| 842710     | Self-propelled trucks powered by an electric motor  |           |          |
| 8427101000 | Of counter balance type   |           | Year 0   |
| 8427102000 | Of non counter balance type   |           | Year 0   |
| 8427109000 | Other   |           | Year 0   |
| 842720     | Other self-propelled trucks   |           |          |
| 84272010   | Fork-lift trucks  |           |          |
| 8427201010 | With a loading capacity not more than 3 metric tons   | 8         | Year 5   |
| 8427201020 | With a loading capacity more than 3 metric tons   | 8         | Year 5   |
| 8427209000 | Other   | 8         | Year 5   |
| 842790     | Other trucks  |           |          |
| 8427901000 | Hand pallet trucks  | 8         | Year 5   |
| 8427909000 | Other   | 8         | Year 5   |
| 8428       | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).              |           |          |
| 842810     | Lifts and skip hoists   |           |          |
| 8428101000 | Lifts   |           | Year 0   |
| 8428102000 | Skip hoists   |           | Year 0   |
| 842820     | Pneumatic elevators and conveyors   |           |          |
| 8428201000 | Pneumatic elevators   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8428202000 | Pneumatic conveyors   |           | Year 0   |
| 84283      | Other continuous-action elevators and conveyors, for goods or materials:  |           |          |
| 8428310000 | Specially designed for underground use  |           | Year 0   |
| 8428320000 | Other, bucket type  |           | Year 0   |
| 842833     | Other, belt type  |           |          |
| 84283310   | Elevators   |           |          |
| 8428331010 | Of a lifting speed less than 240m per minute  |           | Year 0   |
| 8428331020 | Of a lifting speed not less than 240m per minute  |           | Year 0   |
| 8428332000 | Conveyors   |           | Year 0   |
| 842839     | Other   |           |          |
| 84283910   | For the purpose of semiconductor manufacturing, including subheading 8428.3   |           |          |
| 8428391010 | Automated machines for transport, handling and storage of<br>semiconductor wafers, wafer cassettes, boxes and other<br>material for semiconductor devices |           | Year 0   |
| 8428391090 | Other   |           | Year 0   |
| 8428399000 | Other   |           | Year 0   |
| 842840     | Escalators and moving walkways  |           |          |
| 8428401000 | Escalators  |           | Year 0   |
| 8428402000 | Moving walkways   |           | Year 0   |
| 8428500000 | Mine wagon pushers,locomotive or wagon traversers,wagon tippers and similar railway wagon handling equipment  |           | Year 0   |
| 8428600000 | Teleferics,chair-lifts,ski-draglines; traction mechanisms for funiculars  |           | Year 0   |
| 8428900000 | Other machinery   |           | Year 0   |
| 8429       | Self-propelled bulldozers,angledozers,graders,levellers,scrapers, mechanical shovels,excavators,shovel loaders,tamping machines and road rollers.         |           |          |
| 84291      | Bulldozers and angledozers:   |           |          |
| 842911     | Track laying  |           |          |
| 8429111000 | Bulldozers  |           | Year 0   |
| 8429112000 | Angledozers   |           | Year 0   |
| 8429190000 | Other   |           | Year 0   |
| 8429200000 | Graders and levellers   |           | Year 0   |
| 8429300000 | Scrapers  |           | Year 0   |
| 842940     | Tamping machines and road rollers   |           |          |
| 8429401000 | Tamping machines  |           | Year 0   |
| 8429402000 | Road rollers  |           | Year 0   |
| 84295      | Mechanical shovels, excavators and shovel loaders:  |           |          |
| 842951     | Front-end shovel loaders  |           |          |
| 84295110   | Wheel-type  |           |          |
| 8429511010 | Loaders   |           | Year 0   |
| 8429511020 | Backhoe loaders   |           | Year 0   |
| 8429511030 | Skid-steer loaders  |           | Year 0   |
| 8429511090 | Other   | 1         | Year 0   |
| 8429519000 | Other   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 842952     | Machinery with a 360° revolving superstructure   |           |          |
| 84295210   | Excavators   |           |          |
| 8429521010 | Wheel type   |           | Year 0   |
| 8429521020 | Track type   |           | Year 0   |
| 8429521090 | Other  |           | Year 0   |
| 8429529000 | Other  |           | Year 0   |
| 842959     | Other  |           |          |
| 8429591000 | Mechanical shovel  |           | Year 0   |
| 8429599000 | Other  |           | Year 0   |
| 8430       | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers. |           |          |
| 8430100000 | Pile-drivers and pile-extractors   |           | Year 0   |
| 8430200000 | Snow-ploughs and snow-blowers  |           | Year 0   |
| 84303      | Coal or rock cutters and tunnelling machinery:   |           |          |
| 8430310000 | Self-propelled   |           | Year 0   |
| 8430390000 | Other  |           | Year 0   |
| 84304      | Other boring or sinking machinery:   |           |          |
| 843041     | Self-propelled   |           |          |
| 8430411000 | Boring machines  |           | Year 0   |
| 8430412000 | Sinking machines   |           | Year 0   |
| 843049     | Other  |           |          |
| 8430491000 | Test boring machines   |           | Year 0   |
| 8430499000 | Other  |           | Year 0   |
| 8430500000 | Other machinery,self-propelled   |           | Year 0   |
| 84306      | Other machinery,not self-propelled:  |           |          |
| 8430610000 | Tamping or compacting machinery  |           | Year 0   |
| 8430690000 | Other  |           | Year 0   |
| 8431       | Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.  |           |          |
| 8431100000 | Of machinery of heading 84.25  |           | Year 0   |
| 8431200000 | Of machinery of heading 84.27  | 8         | Year 5   |
| 84313      | Of machinery of heading 84.28:   |           |          |
| 8431310000 | Of lifts,skip hoists or escalators   |           | Year 0   |
| 843139     | Other  |           |          |
| 84313910   | For the purpose of semiconductor manufacturing   |           |          |
| 8431391010 | Of subheading 8428.39.1010   |           | Year 0   |
| 8431391090 | Other  |           | Year 0   |
| 8431399000 | Other  |           | Year 0   |
| 84314      | Of machinery of heading 84.26, 84.29 or 84.30:   |           |          |
| 843141     | Buckets,shovles,grabs and grips  |           |          |
| 8431411000 | Of excavaters  |           | Year 0   |
| 8431419000 | Other  |           | Year 0   |
| 8431420000 | Bulldozer or angledozer blades   |           | Year 0   |
| 8431430000 | Parts for boring or sinking machinery of subheading 8430.41 or 8430.49   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 843149     | Other   |           |          |
| 8431491000 | Hydraulic breaker   |           | Year 0   |
| 8431492000 | Crushers  |           | Year 0   |
| 8431499000 | Other   |           | Year 0   |
| 8432       | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.   |           |          |
| 8432100000 | Ploughs   |           | Year 0   |
| 84322      | Harrows,scarifiers,cultivators,weeders and hoes:  |           |          |
| 8432210000 | Disc harrows  |           | Year 0   |
| 843229     | Other   |           |          |
| 8432291000 | Scarifiers  |           | Year 0   |
| 8432292000 | Weeders   |           | Year 0   |
| 8432299000 | Other   |           | Year 0   |
| 843230     | Seeders, planters and transplanters   |           |          |
| 8432301000 | Seeders   |           | Year 0   |
| 8432302000 | Planters  |           | Year 0   |
| 8432303000 | Transplanters   |           | Year 0   |
| 8432309000 | Other   |           | Year 0   |
| 843240     | Manure spreaders and fertiliser distributors  |           |          |
| 8432401000 | Manure spreaders  |           | Year 0   |
| 8432402000 | Fertiliser distributors   |           | Year 0   |
| 8432800000 | Other machinery   |           | Year 0   |
| 843290     | Parts   |           | 10410    |
| 8432901000 | Of ploughs  |           | Year 0   |
| 8432902000 | Of automatic cultivators  |           | Year 0   |
| 8432909000 | Other   |           | Year 0   |
| 8433       | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37. |           | 7 - 27   |
| 84331      | 1. Mowers for lawns,parks or sports-grounds:  |           |          |
| 8433110000 | Powered, with the cutting device rotating in a horizontal plane   |           | Year 0   |
| 8433190000 | Other   |           | Year 0   |
| 8433200000 | 2. Other mowers, including cutter bars for tractor mounting   |           | Year 0   |
| 8433300000 | 3. Other haymaking machinery  |           | Year 0   |
| 8433400000 | 4. Straw or fodder balers,including pick-up balers  |           | Year 0   |
| 84335      | 5. Other harvesting machinery; threshing machinery:   |           |          |
| 8433510000 | Combine harvester-threshers   |           | Year 0   |
| 8433520000 | Other threshing machinery   |           | Year 0   |
| 8433530000 | Root or tuber harvesting machines   |           | Year 0   |
| 8433590000 | Other   |           | Year 0   |
| 843360     | 6. Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce  |           |          |
| 8433601000 | A. Eggs grading machines  |           | Year 0   |
| 84336090   | B. Other  |           |          |
| 8433609010 | Grading machines for agricultural produce   |           | Year 0   |
| 8433609090 | Other   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 843390     | 7. Parts   |           |          |
| 8433901000 | Of combine harvester-threshers   |           | Year 0   |
| 8433902000 | Of hay or gress mowers   |           | Year 0   |
| 8433909000 | Other  |           | Year 0   |
| 8434       | Milking machines and dairy machinery.  |           |          |
| 8434100000 | 1. Milking machines  |           | Year 0   |
| 843420     | 2. Dairy machinery   |           |          |
| 8434201000 | Homogenisers   |           | Year 0   |
| 8434209000 | Other  |           | Year 0   |
| 843490     | 3. Parts   |           |          |
| 8434901000 | Of milking machines  |           | Year 0   |
| 8434902000 | Of homogenisers  |           | Year 0   |
| 8434909000 | Other  |           | Year 0   |
| 8435       | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.   |           |          |
| 843510     | Machinery  |           |          |
| 8435101000 | Presses for the extraction of fruit juice.   |           | Year 0   |
| 8435102000 | Crushers for the extraction of fruit juice   |           | Year 0   |
| 8435103000 | Homogenisers for the preparation of fruit juice.   |           | Year 0   |
| 8435109000 | Other  |           | Year 0   |
| 8435900000 | Parts  |           | Year 0   |
| 8436       | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.                           |           |          |
| 843610     | 1. Machinery for preparing animal feeding stuffs   |           |          |
| 8436101000 | Feed cutter  |           | Year 0   |
| 8436102000 | Feed grinder, mill or crusher  |           | Year 0   |
| 8436103000 | Feed mixer   |           | Year 0   |
| 8436109000 | Other  |           | Year 0   |
| 84362      | Poultry-keeping machinery; poultry incubators and brooders:  |           |          |
| 843621     | A. Poultry incubators and brooders   |           |          |
| 8436211000 | (1) Incubators   |           | Year 0   |
| 8436219000 | (2) Other  |           | Year 0   |
| 8436290000 | B. Other   |           | Year 0   |
| 8436800000 | 3. Other machinery   |           | Year 0   |
| 84369      | 4.Parts:   |           |          |
| 8436910000 | Of poultry-keeping machinery or poultry incubators and brooders  |           | Year 0   |
| 8436990000 | Other  | 8         | Year 5   |
| 8437       | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. |           |          |
| 843710     | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables   |           |          |
| 8437101000 | Forage-grass seed selectors  |           | Year 0   |
| 8437109000 | Other  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 843780     | Other machinery   |           |          |
| 8437801000 | Machinery used in the milling industry  |           | Year 0   |
| 8437802000 | Machinery for the working of cereals or dried leguminous vegetables.  |           | Year 0   |
| 843790     | Parts   |           |          |
| 8437901000 | Of machines for cleaning sorting or grading seed, grain or dried leguninous vegetables.   |           | Year 0   |
| 8437909000 | Other   |           | Year 0   |
| 8438       | Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils. |           |          |
| 843810     | Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products   |           |          |
| 8438101000 | Bakery machinery  |           | Year 0   |
| 8438109000 | Other   |           | Year 0   |
| 8438200000 | Machinery for the manufacture of confectionery,cocoa or chocolate   |           | Year 0   |
| 8438300000 | Machinery for sugar manufacture   |           | Year 0   |
| 8438400000 | Brewery machinery   |           | Year 0   |
| 843850     | Machinery for the preparation of meat or poultry  |           |          |
| 8438501000 | Machinery used in meat preparation  | 8         | Year 5   |
| 8438509000 | Other   | 8         | Year 5   |
| 8438600000 | Machinery for the preparation of fruits, nuts or vegetables   |           | Year 0   |
| 843880     | Other machinery   |           |          |
| 8438801000 | Machines for preparing fish, shell fish, etc.   |           | Year 0   |
| 8438809000 | Other   |           | Year 0   |
| 8438900000 | Parts   |           | Year 0   |
| 8439       | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.  |           |          |
| 843910     | Machinery for making pulp of fibrous cellulosic material  |           |          |
| 8439101000 | Grinders  |           | Year 0   |
| 8439102000 | Cutters   |           | Year 0   |
| 8439103000 | Strainers   |           | Year 0   |
| 8439104000 | Press-pate machines   |           | Year 0   |
| 8439105000 | Beaters   |           | Year 0   |
| 8439109000 | Other   |           | Year 0   |
| 843920     | Machinery for making paper or paperboard  |           |          |
| 8439201000 | Machines for forming paper  |           | Year 0   |
| 8439202000 | Paper making machine  |           | Year 0   |
| 8439209000 | Other   |           | Year 0   |
| 843930     | Machinery for finishing paper or paperboard   |           |          |
| 8439301000 | Reeling machines  |           | Year 0   |
| 8439302000 | Machines for working surface  |           | Year 0   |
| 8439303000 | Machines for impregnating paper or paperboard   |           | Year 0   |
| 8439309000 | Other   |           | Year 0   |
| 84399      | Parts:  |           |          |
| 8439910000 | Of machinery for making pulp of fibrous cellulosic material   |           | Year 0   |
| 8439990000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8440       | Book-binding machinery,including book-sewing machines.  |           |          |
| 844010     | Machinery   |           |          |
| 8440101000 | Book-sewing machines  |           | Year 0   |
| 8440102000 | Leaf-folding machines for book-binding  |           | Year 0   |
| 8440109000 | Other   |           | Year 0   |
| 844090     | Parts   |           |          |
| 8440901000 | Of book-sewing machines   |           | Year 0   |
| 8440909000 | Other   |           | Year 0   |
| 8441       | Other machinery for making up paper pulp,paper or paperboard,including cutting machines of all kinds.   |           |          |
| 8441100000 | Cutting machines  |           | Year 0   |
| 844120     | Machines for making bags, sacks or envelopes  |           |          |
| 8441201000 | Machines for making bags or sacks   |           | Year 0   |
| 8441202000 | Machines for making envelopes   |           | Year 0   |
| 8441300000 | Machines for making cartons,boxes,cases,tubes,drums or similar containers,other than by moulding  |           | Year 0   |
| 8441400000 | Machines for moulding articles in paper pulp,paper or paperboard  |           | Year 0   |
| 844180     | Other machinery   |           |          |
| 8441801000 | Paper or paperboard trimming machines   |           | Year 0   |
| 8441809000 | Other   |           | Year 0   |
| 8441900000 | Parts   |           | Year 0   |
| 8442       | Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished). |           |          |
| 8442100000 | Phototype-setting and composing machines  |           | Year 0   |
| 8442200000 | Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device  |           | Year 0   |
| 844230     | Other machinery, apparatus and equipment  |           |          |
| 8442301000 | Machinery and apparatus for type-founding   |           | Year 0   |
| 8442302000 | Special moulding presses  |           | Year 0   |
| 8442303000 | Acid etching machines   |           | Year 0   |
| 8442309000 | Other   |           | Year 0   |
| 844240     | Parts of the foregoing machinery, apparatus or equipment  |           |          |
| 8442401000 | Of machinery and apparatus for type-setting   |           | Year 0   |
| 8442402000 | Of machinery and apparatus for type-founding  |           | Year 0   |
| 8442409000 | Other   |           | Year 0   |
| 8442500000 | Printing type,blocks,plates,cylinders and other printing components; blocks,plates,cylinders and lithographic stones,prepared for printing purposes (for example,planed,grained or polished)  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8443       | Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing.                                     |           |          |
| 84431      | Offset printing machinery:   |           |          |
| 8443110000 | Reel fed   |           | Year 0   |
| 8443120000 | Sheet fed,office type (sheet size not exceeding 22×36cm)   |           | Year 0   |
| 8443190000 | Other  |           | Year 0   |
| 84432      | Letterpress printing machinery, excluding flexographic printing:   |           |          |
| 8443210000 | Reel fed   |           | Year 0   |
| 8443290000 | Other  |           | Year 0   |
| 8443300000 | Flexographic printing machinery  |           | Year 0   |
| 8443400000 | Gravure printing machinery   |           | Year 0   |
| 84435      | Other printing machinery:  |           |          |
| 844351     | Ink-jet printing machines  |           |          |
| 8443511000 | For the purpose of semiconductor manufacturing   |           | Year 0   |
| 8443519000 | Other  | 8         | Year 5   |
| 844359     | Other  |           |          |
| 8443591000 | Textile printing machines  | 8         | Year 10  |
| 8443592000 | Other printing machines of a type used for printing a repetitive design,repetitive words or overall colour on textiles,leather,wallpaper,wrapping paper,linoleum or other materials  | 8         | Year 10  |
| 8443599000 | Other  | 8         | Year 10  |
| 844360     | Machines for uses ancillary to printing  |           |          |
| 8443601000 | Automatic feeders  |           | Year 0   |
| 8443602000 | Folders,gummers,preforators and staplers   |           | Year 0   |
| 8443603000 | Serial numbering machines  |           | Year 0   |
| 8443609000 | Other  |           | Year 0   |
| 8443900000 | Parts  | 8         | Year 10  |
| 844400     | Machines for extruding, drawing, texturing or cutting man-<br>made textile materials.  |           |          |
| 8444001000 | Machines for extruding man-made textiles   |           | Year 0   |
| 8444002000 | Machines for drawing man-made textiles   |           | Year 0   |
| 8444003000 | Machines for texturing man-made textiles   |           | Year 0   |
| 8444004000 | Machines for cutting man-made textiles   |           | Year 0   |
| 8444009000 | Other  |           | Year 0   |
| 8445       | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47. |           |          |
| 84451      | Machines for preparing textile fibres:   |           |          |
| 8445110000 | Carding machines   |           | Year 0   |
| 8445120000 | Combing machines   |           | Year 0   |
| 8445130000 | Drawing or roving machines   |           | Year 0   |
| 844519     | Other  |           |          |
| 8445191000 | Blowing and mixing machines  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8445192000 | Lap machines   |           | Year 0   |
| 8445193000 | Cotton gin   |           | Year 0   |
| 8445199000 | Other  |           | Year 0   |
| 844520     | Textile spinning machines  |           |          |
| 84452010   | For cotton   |           |          |
| 8445201010 | Fine spinning frames   |           | Year 0   |
| 8445201090 | Other  |           | Year 0   |
| 84452020   | For wool   |           |          |
| 8445202010 | Fine spinning frames   |           | Year 0   |
| 8445202090 | Other  |           | Year 0   |
| 8445203000 | For silk   |           | Year 0   |
| 8445209000 | Other  |           | Year 0   |
| 844530     | Textile doubling or twisting machines                              |           |          |
| 8445301000 | For filament yarns   |           | Year 0   |
| 8445302000 | For spun yarns   |           | Year 0   |
| 8445309000 | Other  |           | Year 0   |
| 844540     | Textile winding(including weftwinding) or reeling machines         |           |          |
| 8445401000 | Cones winders  |           | Year 0   |
| 8445402000 | Cheeses winders  |           | Year 0   |
| 8445409000 | Other  |           | Year 0   |
| 844590     | Other  |           |          |
| 8445901000 | Warping machines   |           | Year 0   |
| 8445902000 | Warp sizing machines   |           | Year 0   |
| 8445903000 | Drawing-in machines  |           | Year 0   |
| 8445904000 | Warp tying-in machines   |           | Year 0   |
| 8445909000 | Other  |           | Year 0   |
| 8446       | Weaving machines(looms).   |           |          |
| 8446100000 | 1. For weaving fabrics of a width not exceeding 30cm               |           | Year 0   |
| 84462      | 2. For weaving fabrics of a width exceeding 30cm, shuttle type:    |           |          |
| 844621     | Power looms  |           |          |
| 8446211000 | For cotton   |           | Year 0   |
| 8446212000 | For wool   |           | Year 0   |
| 8446213000 | For silk   |           | Year 0   |
| 8446219000 | Other  |           | Year 0   |
| 8446290000 | Other  |           | Year 0   |
| 844630     | 3. For weaving fabrics of a width exceeding 30cm, Shuttleless type |           |          |
| 84463010   | Of rapier type   |           |          |
| 8446301010 | For cotton   |           | Year 0   |
| 8446301020 | For silk   |           | Year 0   |
| 8446301030 | For towel  |           | Year 0   |
| 8446301090 | Other  |           | Year 0   |
| 84463020   | Of air-jet type  |           |          |
| 8446302010 | For cotton   |           | Year 0   |
| 8446302020 | For silk   |           | Year 0   |
| 8446302030 | For towel  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8446302090 | Other  |           | Year 0   |
| 84463030   | Of water-jet type  |           |          |
| 8446303010 | For cotton   |           | Year 0   |
| 8446303020 | For silk   |           | Year 0   |
| 8446303030 | For towel  |           | Year 0   |
| 8446303090 | Other  |           | Year 0   |
| 84463090   | Other  |           |          |
| 8446309010 | For cotton   |           | Year 0   |
| 8446309020 | For silk   |           | Year 0   |
| 8446309030 | For towel  |           | Year 0   |
| 8446309090 | Other  |           | Year 0   |
| 8447       | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.   |           |          |
| 84471      | Circular knitting machines:  |           |          |
| 844711     | With cylinder diameter not exceeding 165mm   |           |          |
| 8447111000 | Stocking knitting machines   |           | Year 0   |
| 8447119000 | Other  |           | Year 0   |
| 8447120000 | With cylinder diameter exceeding 165mm   |           | Year 0   |
| 844720     | Flat knitting machines;stitch bonding machines   |           |          |
| 84472010   | Flat knitting machines   |           |          |
| 8447201010 | Hand-knitting machines(including semi- automatic flat knitting machines)   |           | Year 0   |
| 8447201020 | Automatic flat knitting machines   |           | Year 0   |
| 8447201090 | Other  |           | Year 0   |
| 84472020   | Warp knitting machines   |           |          |
| 8447202010 | Raschel knitting machines  |           | Year 0   |
| 8447202020 | Tricot knitting machines   |           | Year 0   |
| 8447202090 | Other  |           | Year 0   |
| 8447209000 | Other  |           | Year 0   |
| 844790     | Other  |           |          |
| 8447901000 | Lace machines  |           | Year 0   |
| 84479020   | Embroidery machines  |           |          |
| 8447902010 | Automatic embroidery machines  |           | Year 0   |
| 8447902090 | Other  |           | Year 0   |
| 8447903000 | Machines for making knotted net  |           | Year 0   |
| 8447909000 | Other  |           | Year 0   |
| 8448       | Auxiliary machinery for use with machines of heading 84.44,84.45,84.46 or 84.47(for example,dobbies,Jacquards,automatic stop motions,shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44,84.45,84.46 or 84.47(for example,spindles and spindle flyers,card clothing,combs,extruding nipples,shuttles,healds and heald-frames, hosiery needles). |           |          |
| 84481      | 1. Auxiliary machinery for machines of heading 84.44,84.45,84.46 or 84.47:   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 844811     | Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith  |           |          |
| 8448111000 | Dobbies   |           | Year 0   |
| 8448112000 | Jacquards   |           | Year 0   |
| 8448113000 | Card punching machines  |           | Year 0   |
| 8448119000 | Other   |           | Year 0   |
| 844819     | Other   |           |          |
| 8448191000 | Warp beam stands or creels  |           | Year 0   |
| 8448192000 | Automatic stop motions  |           | Year 0   |
| 8448193000 | Warp tyers  |           | Year 0   |
| 84481990   | Other   |           |          |
| 8448199010 | Auxiliary machines for making yarn(excluding cotton gin)  |           | Year 0   |
| 8448199090 | Other   |           | Year 0   |
| 844820     | 2. Parts and accessories of machines of heading 84.44 or of their auxiliary machinery   |           |          |
| 8448201000 | Extruding nipples   |           | Year 0   |
| 8448209000 | Other   |           | Year 0   |
| 84483      | 3. Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:  |           |          |
| 8448310000 | A. Card clothing  |           | Year 0   |
| 844832     | B. Of machines for preparing textile fibres, other than card clothing   |           |          |
| 8448321000 | (1) For carding machine(excluding garnet wires)   |           | Year 0   |
| 8448329000 | (2) Other   |           | Year 0   |
| 844833     | C. Spindles, spindle flyers, spinning rings and ring travellers   |           |          |
| 8448331000 | (1) Spindle flyers  |           | Year 0   |
| 84483390   | (2) Other   |           |          |
| 8448339010 | Spindle   |           | Year 0   |
| 8448339020 | Spinning ring   |           | Year 0   |
| 8448339030 | Ring travellers   |           | Year 0   |
| 844839     | D. Other  |           |          |
| 8448391000 | Warp beams  |           | Year 0   |
| 8448399000 | Other   |           | Year 0   |
| 84484      | 4. Parts and accessories of weaving machines(looms) or of their auxiliary machinery:  |           |          |
| 8448410000 | Shuttles  |           | Year 0   |
| 8448420000 | Reeds for looms,healds and heald-frames   |           | Year 0   |
| 8448490000 | Other   |           | Year 0   |
| 84485      | 5. Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:  |           |          |
| 844851     | Sinkers, needles and other articles used in forming stitches  |           |          |
| 8448511000 | Hoisery needles   |           | Year 0   |
| 8448512000 | Needles for embroidery machines   |           | Year 0   |
| 8448513000 | Needles for lace machines   |           | Year 0   |
| 8448519000 | Other   |           | Year 0   |
| 8448590000 | Other   |           | Year 0   |
| 844900     | Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes,including machinery for making felt hats; blocks for making hats. |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 84490010   | Machinery  |           |          |
| 8449001010 | Machinery for making felt hats   |           | Year 0   |
| 8449001090 | Other  |           | Year 0   |
| 8449002000 | Bolcks for making hats   |           | Year 0   |
| 8449009000 | Parts  |           | Year 0   |
| 8450       | Household or laundry-type washing machines, including machines which both wash and dry.  |           |          |
| 84501      | 1. Machines, each of a dry linen capacity not exceeding 10kg:  |           |          |
| 8450110000 | Fully-automatic machines   |           | Year 0   |
| 8450120000 | Other machines,with built-in centrifugal drier   | 8         | Year 5   |
| 8450190000 | Other  | 8         | Year 5   |
| 8450200000 | 2. Machines, each of a dry linen capacity exceeding 10kg   |           | Year 0   |
| 8450900000 | 3. Parts   | 8         | Year 5   |
| 8451       | Machinery(other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics. |           |          |
| 8451100000 | 1. Dry-cleaning machines   |           | Year 0   |
| 84512      | 2. Drying machines:  |           |          |
| 8451210000 | Each of a dry linen capacity not exceeding 10kg  |           | Year 0   |
| 8451290000 | Other  |           | Year 0   |
| 845130     | 3. Ironing machines and presses(including fusing presses)  |           |          |
| 8451301000 | Steam presses  |           | Year 0   |
| 8451309000 | Other  |           | Year 0   |
| 845140     | 4. Washing,bleaching or dyeing machines  |           |          |
| 8451401000 | Washing machines   |           | Year 0   |
| 8451402000 | Bleaching machines   |           | Year 0   |
| 8451403000 | Dyeing machines  |           | Year 0   |
| 845150     | 5. Machines for reeling, unreeling, folding, cutting or pinking textile fabrics  |           |          |
| 8451501000 | Reeling unreeling machines   |           | Year 0   |
| 8451502000 | Cutting machines   |           | Year 0   |
| 8451509000 | Other  |           | Year 0   |
| 845180     | 6. Other machinery   |           |          |
| 8451801000 | Heat treating machines   |           | Year 0   |
| 8451802000 | Stentering machines  |           | Year 0   |
| 8451803000 | Mercerising machines   |           | Year 0   |
| 84518090   | Other  |           |          |
| 8451809010 | Shrinking machines   |           | Year 0   |
| 8451809020 | Coating or impregnating machines   |           | Year 0   |
| 8451809030 | Raising machines   |           | Year 0   |
| 8451809040 | Padding machines   |           | Year 0   |
| 8451809090 | Other  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 845190     | 7. Parts  |           |          |
| 8451901000 | Of dry cleaning machines  |           | Year 0   |
| 8451902000 | Of drying machines  |           | Year 0   |
| 8451909000 | Other   |           | Year 0   |
| 8452       | Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.                    |           |          |
| 845210     | Sewing machines of the household type   |           |          |
| 84521010   | Of electric type  |           |          |
| 8452101010 | For straight stitch   |           | Year 0   |
| 8452101020 | For zigzag stitch   |           | Year 0   |
| 8452101030 | Of free arm type  |           | Year 0   |
| 8452101090 | Other   |           | Year 0   |
| 8452102000 | Of manual type  |           | Year 0   |
| 84522      | Other sewing machines:  |           |          |
| 845221     | Automatic units   |           |          |
| 8452211000 | For manufacturing shoes   |           | Year 0   |
| 8452212000 | For sewing sacks  |           | Year 0   |
| 8452213000 | For sewing leather or other thick stuffs  |           | Year 0   |
| 8452214000 | For sewing furs   |           | Year 0   |
| 8452219000 | Other   |           | Year 0   |
| 845229     | Other   |           |          |
| 8452291000 | For manufacturing shoes   |           | Year 0   |
| 8452292000 | For sewing sacks  |           | Year 0   |
| 8452293000 | For sewing leather or other thicks stuffs   |           | Year 0   |
| 8452294000 | For sewing furs   |           | Year 0   |
| 8452299000 | Other   |           | Year 0   |
| 8452300000 | Sewing machine needles  |           | Year 0   |
| 8452400000 | Furniture, bases and covers for sewing machines and parts thereof   |           | Year 0   |
| 8452900000 | Other parts of sewing machines  |           | Year 0   |
| 8453       | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines. |           |          |
| 845310     | Machinery for preparing, tanning or working hides, skins or leather   |           |          |
| 8453101000 | Machinery for preparing hides, skins or leather   |           | Year 0   |
| 8453102000 | Machinery for tanning hides, skins or leather   |           | Year 0   |
| 8453103000 | Machinery for working hides, skins or leather   |           | Year 0   |
| 845320     | Machinery for making or repairing footwear  |           |          |
| 8453201000 | Machinery for making footwear   |           | Year 0   |
| 8453202000 | Machinery for repairing footwear  |           | Year 0   |
| 8453800000 | Other machinery   |           | Year 0   |
| 8453900000 | Parts   |           | Year 0   |
| 8454       | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.  |           |          |
| 8454100000 | Converters  |           | Year 0   |
| 8454200000 | Ingot moulds and ladles   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 845430     | Casting machines   |           |          |
| 84543010   | Pressure casting machines  |           |          |
| 8454301010 | Die-casting machines   |           | Year 0   |
| 8454301090 | Other  |           | Year 0   |
| 8454309000 | Other  |           | Year 0   |
| 845490     | Parts  |           |          |
| 8454901000 | Of converters  |           | Year 0   |
| 8454909000 | Other  |           | Year 0   |
| 8455       | Metal-rolling mills and rolls therefor.  |           |          |
| 8455100000 | Tube mills   |           | Year 0   |
| 84552      | Other rolling mills:   |           |          |
| 8455210000 | Hot or combination hot and cold  |           | Year 0   |
| 8455220000 | Cold   |           | Year 0   |
| 845530     | Rolls for rolling mills  |           |          |
| 8455301000 | Of casting   |           | Year 0   |
| 8455302000 | Of forging   |           | Year 0   |
| 8455309000 | Other  |           | Year 0   |
| 8455900000 | Other parts  |           | Year 0   |
| 8456       | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes. |           |          |
| 845610     | Operated by laser or other light or photon beam processes  |           |          |
| 8456101000 | Machines for working any material by removal of material in the production of semiconductor wafers   |           | Year 0   |
| 8456102000 | Laser cutters for cutting contacting tracks in semiconductor production by laser beam  |           | Year 0   |
| 8456109000 | Other  |           | Year 0   |
| 8456200000 | Operated by ultrasonic processes   |           | Year 0   |
| 845630     | Operated by electro-discharge processes  |           |          |
| 8456301000 | Numerically controlled   |           | Year 0   |
| 8456309000 | Other  |           | Year 0   |
| 84569      | Other:   |           |          |
| 8456910000 | For dry-etching patterns on semiconductor materials  |           | Year 0   |
| 845699     | Other  |           |          |
| 8456991000 | Focused ionic-beam milling machines for removing or repairing mask and reticle   |           | Year 0   |
| 8456992000 | Apparatus for striping or cleaning semiconductor wafers  |           | Year 0   |
| 8456999000 | Other  |           | Year 0   |
| 8457       | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.   |           |          |
| 845710     | Machining centres  |           |          |
| 8457101000 | Of vertical type   |           | Year 0   |
| 8457102000 | Of horizontal type   |           | Year 0   |
| 8457103000 | Of double column type  |           | Year 0   |
| 8457109000 | Other  |           | Year 0   |
| 8457200000 | Unit construction machines (single station)  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8457300000 | Multi-station transfer machines  |           | Year 0   |
| 8458       | Lathes(including turning centres) for removing metal.  |           |          |
| 84581      | Horizontal lathes:   |           |          |
| 8458110000 | Numerically controlled   |           | Year 0   |
| 8458190000 | Other  |           | Year 0   |
| 84589      | Other lathes:  |           |          |
| 8458910000 | Numerically controlled   |           | Year 0   |
| 8458990000 | Other  |           | Year 0   |
| 8459       | Machine-tools(including way-type unit head machines) for drilling,boring,milling,threading or tapping by removing metal,other than lathes(including turning centres) of heading 84.58. |           |          |
| 8459100000 | Way-type unit head machines  |           | Year 0   |
| 84592      | Other drilling machines:   |           |          |
| 8459210000 | Numerically controlled   |           | Year 0   |
| 845929     | Other  |           |          |
| 8459291000 | Radial drilling machines   |           | Year 0   |
| 8459292000 | Upright drilling machines  |           | Year 0   |
| 8459293000 | Multi-spindle drilling machines  |           | Year 0   |
| 8459299000 | Other  |           | Year 0   |
| 84593      | Other boring-milling machines:   |           |          |
| 8459310000 | Numerically controlled   |           | Year 0   |
| 8459390000 | Other  |           | Year 0   |
| 845940     | Other boring machines  |           |          |
| 8459401000 | Jig boring machines  |           | Year 0   |
| 8459402000 | Horizontal boring machines   |           | Year 0   |
| 8459409000 | Other  |           | Year 0   |
| 84595      | Milling machines,knee-type:  |           |          |
| 8459510000 | Numerically controlled   |           | Year 0   |
| 8459590000 | Other  |           | Year 0   |
| 84596      | Other milling machines:  |           |          |
| 845961     | Numerically controlled   |           |          |
| 8459611000 | Bed type milling machines  |           | Year 0   |
| 8459612000 | Planing milling machines   |           | Year 0   |
| 8459619000 | Other  |           | Year 0   |
| 845969     | Other  |           |          |
| 8459691000 | Bed type milling machines  |           | Year 0   |
| 8459692000 | Planing milling machines   |           | Year 0   |
| 8459693000 | Universal tool milling machines  |           | Year 0   |
| 8459694000 | Profile milling machines   |           | Year 0   |
| 8459699000 | Other  |           | Year 0   |
| 845970     | Other threading or tapping machines  |           |          |
| 8459701000 | Tapping machines   |           | Year 0   |
| 8459709000 | Other threading machines   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8460       | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61. |           |          |
| 84601      | Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:  |           |          |
| 8460110000 | Numerically controlled  |           | Year 0   |
| 8460190000 | Other   |           | Year 0   |
| 84602      | Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm:  |           |          |
| 846021     | Numerically controlled  |           |          |
| 8460211000 | Cylindrical grinders  |           | Year 0   |
| 8460212000 | Internal grinders   |           | Year 0   |
| 8460213000 | Centerless grinders   |           | Year 0   |
| 8460214000 | Profile grinders  |           | Year 0   |
| 8460219000 | Other   |           | Year 0   |
| 846029     | Other   |           |          |
| 8460291000 | Cylindrical grinders  |           | Year 0   |
| 8460292000 | Internal grinders   |           | Year 0   |
| 8460293000 | Centerless grinders   |           | Year 0   |
| 8460294000 | Profile grinders  |           | Year 0   |
| 8460299000 | Other   |           | Year 0   |
| 84603      | Sharpening(tool or cutter grinding) machines:   |           |          |
| 8460310000 | Numerically controlled  |           | Year 0   |
| 8460390000 | Other   |           | Year 0   |
| 846040     | Honing or lapping machines  |           |          |
| 8460401000 | Honing machines   |           | Year 0   |
| 8460402000 | Lapping machines  |           | Year 0   |
| 8460900000 | Other   |           | Year 0   |
| 8461       | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.  |           |          |
| 8461200000 | Shaping or slotting machines  |           | Year 0   |
| 8461300000 | Broaching machines  |           | Year 0   |
| 846140     | Gear cutting,gear grinding or gear finishing machines   |           |          |
| 84614010   | Gear cutting machines   |           |          |
| 8461401010 | Numerically controlled  |           | Year 0   |
| 8461401090 | Other   |           | Year 0   |
| 8461402000 | Gear grinding or gear finishing machines  |           | Year 0   |
| 8461500000 | Sawing or cutting-off machines  |           | Year 0   |
| 8461900000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8462       | Machine-tools(including presses) for working metal by forging,hammering or die-stamping; machine-tools(including presses) for working metal by bending,folding,straightening,flattening,shearing,punching or notching; presses for working metal or metal carbides,not specified above. |           |          |
| 846210     | Forging or die-stamping machines(including presses) and hammers   |           |          |
| 8462101000 | Air hammer  |           | Year 0   |
| 8462109000 | Other   |           | Year 0   |
| 84622      | Bending, folding, straightening or flattening machines (including presses):   |           |          |
| 846221     | Numerically controlled  |           |          |
| 84622110   | For the purpose of semiconductor manufacturing  |           |          |
| 8462211010 | For semiconductor leads   |           | Year 0   |
| 8462211090 | Other   |           | Year 0   |
| 8462219000 | Other   |           | Year 0   |
| 846229     | Other   |           |          |
| 84622910   | For the purpose of semiconductor manufacturing  |           |          |
| 8462291010 | For semiconductor leads   |           | Year 0   |
| 8462291090 | Other   |           | Year 0   |
| 8462299000 | Other   |           | Year 0   |
| 84623      | Shearing machines(including presses), other than combined punching and shearing machines:   |           |          |
| 8462310000 | Numerically controlled  |           | Year 0   |
| 8462390000 | Other   |           | Year 0   |
| 84624      | Punching or notching machines(including presses),including combined punching and shearing machines:   |           |          |
| 846241     | Numerically controlled  |           |          |
| 8462411000 | Punching machines (including combined shearing machines)  |           | Year 0   |
| 8462412000 | Notching machines   |           | Year 0   |
| 846249     | Other   |           |          |
| 8462491000 | Punching machines (including combined shearing machines)  |           | Year 0   |
| 8462492000 | Notching machines   |           | Year 0   |
| 84629      | Other:  |           |          |
| 846291     | Hydraulic presses   |           |          |
| 8462911000 | Of the maximum pressure not more than 100 metric tons   |           | Year 0   |
| 8462912000 | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons  |           | Year 0   |
| 8462913000 | Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons   |           | Year 0   |
| 8462914000 | Of the maximum pressure more than 1000 metric tons  |           | Year 0   |
| 846299     | Other   |           |          |
| 84629910   | Mechanical presses  |           |          |
| 8462991010 | Of the maximum pressure not more than 30 metric tons  |           | Year 0   |
| 8462991020 | Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8462991030 | Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons   |           | Year 0   |
| 8462991040 | Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons   |           | Year 0   |
| 8462991050 | Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons   |           | Year 0   |
| 8462991090 | Other  |           | Year 0   |
| 8462999000 | Other  |           | Year 0   |
| 8463       | Other machine-tools for working metal or cermets, without removing material.   |           |          |
| 8463100000 | Draw-benches for bars,tubes,profiles,wire or the like  |           | Year 0   |
| 8463200000 | Thread rolling machines  |           | Year 0   |
| 8463300000 | Machines for working wire  |           | Year 0   |
| 8463900000 | Other  |           | Year 0   |
| 8464       | Machine-tools for working stone, ceramics, concrete, as bestos-cement or like mineral materials or for cold working glass.   |           |          |
| 846410     | Sawing machines  |           |          |
| 8464101000 | Machines for sawing monocrystal semiconductor boules into slices, or wafer into chips  |           | Year 0   |
| 8464109000 | Other  |           | Year 0   |
| 846420     | Grinding or polishing machines   |           |          |
| 8464201000 | For working optical or spectacle glass   |           | Year 0   |
| 8464202000 | For working other glass  |           | Year 0   |
| 8464203000 | For processing of semiconductor wafers, including lapping machines   |           | Year 0   |
| 8464209000 | Other  |           | Year 0   |
| 846490     | Other  |           |          |
| 8464901000 | Machine-tools for cold working glass   |           | Year 0   |
| 8464902000 | Machine-tools for working concrete   |           | Year 0   |
| 8464903000 | Machine-tools for working ceramics   |           | Year 0   |
| 8464904000 | Dicing machines for scribing or scoring semiconductor wafers   |           | Year 0   |
| 8464909000 | Other  |           | Year 0   |
| 8465       | Machine-tools(including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials. |           |          |
| 846510     | Machines which can carry out different types of machining operations without tool change between such operations   |           |          |
| 8465101000 | For working wood   |           | Year 0   |
| 8465109000 | Other  |           | Year 0   |
| 84659      | Other:   |           |          |
| 846591     | Sawing machines  |           |          |
| 8465911000 | For working wood   |           | Year 0   |
| 8465919000 | Other  |           | Year 0   |
| 846592     | Planing, milling or moulding(by cutting) machines  |           |          |
| 8465921000 | For working wood   |           | Year 0   |
| 8465929000 | Other  |           | Year 0   |
| 846593     | Grinding,sanding or polishing machines   |           |          |
| 8465931000 | For working wood   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8465939000 | Other  |           | Year 0   |
| 846594     | Bending or assembling machines   |           |          |
| 8465941000 | For working wood   |           | Year 0   |
| 8465949000 | Other  |           | Year 0   |
| 846595     | Drilling or morticing machine  |           |          |
| 8465951000 | For working wood   | 8         | Year 5   |
| 8465959000 | Other  | 8         | Year 5   |
| 846596     | Splitting, slicing or paring machines  |           |          |
| 8465961000 | For working wood   |           | Year 0   |
| 8465969000 | Other  |           | Year 0   |
| 846599     | Other  |           |          |
| 8465991000 | For working wood   |           | Year 0   |
| 8465999000 | Other  |           | Year 0   |
| 8466       | Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand. |           |          |
| 8466100000 | Tool holders and self-opening dieheads   |           | Year 0   |
| 846620     | Work holders   |           |          |
| 8466201000 | For aircrafts  |           | Year 0   |
| 8466209000 | Other  |           | Year 0   |
| 8466300000 | Dividing heads and other special attachments for machine-tools   |           | Year 0   |
| 84669      | Other:   |           |          |
| 846691     | For machines of heading 84.64  |           |          |
| 8466911000 | Of subheadings 8464.10.1000, 8464.20.3000, 8464.90.4000  |           | Year 0   |
| 8466919000 | Other  |           | Year 0   |
| 8466920000 | For machines of heading 84.65  | 8         | Year 5   |
| 846693     | For machines of headings 84.56 to 84.61  |           |          |
| 8466931000 | Of subheadings 8456.10.1000, 8456.10.2000, 8456.91.0000, 8456.99.1000, 8456.99.2000  |           | Year 0   |
| 8466939000 | Other  |           | Year 0   |
| 846694     | For machines of heading 84.62 or 84.63   |           |          |
| 8466941000 | Of subheadings 8462.21.1010, 8462.29.1010  |           | Year 0   |
| 8466949000 | Other  |           | Year 0   |
| 8467       | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.   |           |          |
| 84671      | Pneumatic:   |           |          |
| 846711     | Rotary type(including combined rotary-percussion)  |           |          |
| 8467111000 | Rock drillers  |           | Year 0   |
| 8467112000 | Screw drivers  |           | Year 0   |
| 8467113000 | Grinders   |           | Year 0   |
| 8467114000 | Impact wrench  |           | Year 0   |
| 8467115000 | Drill  |           | Year 0   |
| 8467119000 | Other  |           | Year 0   |
| 846719     | Other  |           |          |
| 8467191000 | Rock drillers  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8467199000 | Other   |           | Year 0   |
| 84672      | With self-contained electric motor:   |           |          |
| 8467210000 | Drills of all kinds   |           | Year 0   |
| 8467220000 | Saws  |           | Year 0   |
| 8467290000 | Other   |           | Year 0   |
| 84678      | Other tools:  |           |          |
| 8467810000 | Chain saws  |           | Year 0   |
| 846789     | Other   |           |          |
| 84678910   | Hydraulic   |           |          |
| 8467891010 | Of subheading 8430.49 or 8479.10  |           | Year 0   |
| 8467891020 | Of subheading 8479.89.9010,8479.89.9030 or 8479.89.9091   |           | Year 0   |
| 8467891090 | Other   |           | Year 0   |
| 8467899000 | Other   |           | Year 0   |
| 84679      | Parts:  |           |          |
| 8467910000 | Of chain saws   |           | Year 0   |
| 8467920000 | Of pneumatic tools  |           | Year 0   |
| 8467990000 | Other   |           | Year 0   |
| 8468       | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.  |           |          |
| 8468100000 | Hand-held blow pipes  |           | Year 0   |
| 846820     | Other gas-operated machinery and apparatus  |           |          |
| 8468201000 | Gas welding machines  |           | Year 0   |
| 8468202000 | Gas automatic cutting machines  |           | Year 0   |
| 8468209000 | Other   |           | Year 0   |
| 8468800000 | Other machinery and apparatus   |           | Year 0   |
| 8468900000 | Parts   |           | Year 0   |
| 8469       | Typewriters other than printers of heading 84.71; word-processing machines.   |           |          |
| 84691      | Automatic typewriters and wordprocessing machines:  |           |          |
| 8469110000 | Word-processing machines  |           | Year 0   |
| 8469120000 | Automatic typewriters   |           | Year 0   |
| 8469200000 | Other typewriters, electric   |           | Year 0   |
| 8469300000 | Other typewriters, non-electric   |           | Year 0   |
| 8470       | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating function; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers. |           |          |
| 847010     | Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions   |           |          |
| 84701030   | Electronic calculators  |           |          |
| 8470103010 | Less than 17 digits   |           | Year 0   |
| 8470103020 | Not less than 17 digits   |           | Year 0   |
| 84701040   | Pocket-size data recording, reproducing and displaying machines with calculating functions  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8470104010 | Of subheading 8472.90.9000  |           | Year 0   |
| 8470104090 | Other   |           | Year 0   |
| 84702      | Other electronic calculating machines:  |           |          |
| 847021     | Incorporating a printing device   |           |          |
| 8470211000 | Less than 17 digits   |           | Year 0   |
| 8470212000 | Not less than 17 digits   |           | Year 0   |
| 8470290000 | Other   |           | Year 0   |
| 8470300000 | Other calculating machines  |           | Year 0   |
| 847040     | Accounting machines   |           |          |
| 8470401000 | Electrically operated type  |           | Year 0   |
| 8470409000 | Other   |           | Year 0   |
| 8470500000 | Cash registers  |           | Year 0   |
| 847090     | Other   |           |          |
| 8470901000 | Postage-franking machines   |           | Year 0   |
| 8470902000 | Ticket-issuing machines   |           | Year 0   |
| 8470909000 | Other   |           | Year 0   |
| 8471       | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. |           |          |
| 847110     | Analogue or hybrid automatic data processing machines   |           |          |
| 8471101000 | Analogue automatic data processing machines   |           | Year 0   |
| 8471102000 | Hybrid automatic data processing machines   |           | Year 0   |
| 8471300000 | Portable digital automatic data processing machines, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display  |           | Year 0   |
| 84714      | Other digital automatic data processing machines:   |           |          |
| 847141     | Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined   |           |          |
| 8471411000 | Those of not less than 64bit in delivering data of C.P.U. and of not less than 64mega byte in capacity of main memory storage   |           | Year 0   |
| 8471412000 | Those of not less than 32bit in delivering data of C.P.U. and of not less than 16mega byte in capacity of main memory storage   |           | Year 0   |
| 8471419000 | Other   |           | Year 0   |
| 847149     | Other, presented in the form of systems   |           |          |
| 84714910   | Of digital processing units which may contain in the same housing one or two of the following types of unit: storage units, input units, output units   |           |          |
| 8471491010 | Those of not less than 64bit in delivering data of C.P.U. and of not less than 64mega byte in capacity of main memory storage   |           | Year 0   |
| 8471491020 | Those of not less than 32bit in delivering data of C.P.U. and of not less than 16mega byte in capacity of main memory storage   |           | Year 0   |
| 8471491090 | Other   |           | Year 0   |
| 8471499000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 847150     | Digital processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units |           |          |
| 8471501000 | Those of not less than 64 bit in delivering data of C.P.U. and of not less than 64 mega byte in capacity of main memory storage   |           | Year 0   |
| 8471502000 | Those of not less than 32 bit in delivering data of C.P.U. and of not less than 16 mega byte in capacity of main memory storage   |           | Year 0   |
| 8471509000 | Other   |           | Year 0   |
| 847160     | Input or output units, whether or not containing storage units in the same housing  |           |          |
| 84716010   | Input units   |           |          |
| 8471601010 | Character (mark) readers  |           | Year 0   |
| 8471601020 | Key entry system  |           | Year 0   |
| 8471601030 | Mouse   |           | Year 0   |
| 8471601040 | Scanners  |           | Year 0   |
| 8471601090 | Other   |           | Year 0   |
| 84716020   | Output units  |           |          |
| 847160201  | Printers  |           |          |
| 8471602011 | Laser beam printer  |           | Year 0   |
| 8471602012 | Dot-matrix printer  |           | Year 0   |
| 8471602013 | Ink-jet printer   |           | Year 0   |
| 8471602019 | Other   |           | Year 0   |
| 847160202  | Data display system   |           |          |
| 8471602021 | Cathode-ray tube(CRT) monitors  |           | Year 0   |
| 8471602022 | Data projector  |           | Year 0   |
| 8471602023 | LCD(liquid crystal display)monitor  |           | Year 0   |
| 8471602029 | Other   |           | Year 0   |
| 8471602090 | Other   |           | Year 0   |
| 84716030   | Input and output units  |           |          |
| 8471603010 | CRT terminals   |           | Year 0   |
| 8471603020 | Video tax or teletax  |           | Year 0   |
| 8471603030 | Voice input output devices  |           | Year 0   |
| 8471603090 | Other   |           | Year 0   |
| 847170     | Storage units   |           |          |
| 8471701000 | Main storage units (RAM & ROM)  |           | Year 0   |
| 84717020   | Peripheral storage units  |           |          |
| 8471702010 | Floppy disk drive   |           | Year 0   |
| 8471702020 | Hard disk drive   |           | Year 0   |
| 847170203  | Optical disk drive  |           |          |
| 8471702031 | Compact disc drive  |           | Year 0   |
| 8471702032 | Digital video disc drive  |           | Year 0   |
| 8471702039 | Others  |           | Year 0   |
| 8471702090 | Other   |           | Year 0   |
| 8471709000 | Other   |           | Year 0   |
| 8471800000 | Other units of automatic data processing machines   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8471900000 | Other   |           | Year 0   |
| 8472       | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines). |           |          |
| 8472100000 | Duplicating machines  |           | Year 0   |
| 8472200000 | Addressing machines and address plate embossing machines  |           | Year 0   |
| 847230     | Machines for sorting or folding mail or for inserting mail in<br>envelopes or bands, machines for opening, closing or<br>sealing mail and machines for affixing or cancelling postage<br>stamps   |           |          |
| 8472301000 | Letters sorting machines  | 8         | Year 5   |
| 8472302000 | Machines for cancelling postage stamps  | 8         | Year 5   |
| 8472309000 | Other   | 8         | Year 5   |
| 847290     | Other   |           |          |
| 84729010   | Automatic banknote or cointreating machines   |           |          |
| 8472901010 | Automatic banknote or coin dispensers   |           | Year 0   |
| 8472901020 | Automatic banknote or coin receiving machines   |           | Year 0   |
| 8472901040 | Automatic banknote or coin dispencing and receiving machines  |           | Year 0   |
| 8472901050 | Coin-counting or wrapping machines  | 8         | Year 5   |
| 8472901090 | Other   | 8         | Year 5   |
| 8472902000 | Automatic sheet making machines for duplicating and printing  | 8         | Year 5   |
| 8472903000 | Ticket-issuing machines   | 8         | Year 5   |
| 8472904000 | Pencil-sharpening machines  | 8         | Year 5   |
| 8472905000 | Paper shredders   | 8         | Year 5   |
| 8472909000 | Other   | 8         | Year 5   |
| 8473       | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.   |           |          |
| 847310     | Parts and accessories of the machines of heading 84.69  |           |          |
| 8473101000 | Flat panel displays for word-processing machines(including LCD, ELectro Luminescence, Plasma and other technologies)  |           | Year 0   |
| 8473102000 | Printed Circuit Assemblies for word-processing machines, which consist of one or more printed circuited of heading 85.34  |           | Year 0   |
| 8473109000 | Other   |           | Year 0   |
| 84732      | Parts and accessories of the machines of heading 84.70:   |           |          |
| 8473210000 | Of the electronic calculating machines of subheading 8470.10,8470.21 or 8470.29   |           | Year 0   |
| 847329     | Other   |           |          |
| 8473291000 | Of machines of subheading 8470.30   |           | Year 0   |
| 8473292000 | Of machines of subheading 8470.40   |           | Year 0   |
| 8473293000 | Of machines of subheading 8470.50   |           | Year 0   |
| 8473294000 | Of machines of subheading 8470.90   |           | Year 0   |
| 847330     | Parts and accessories of the machines of heading 84.71  |           |          |
| 8473301000 | Magnetic head   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8473302000 | Main board, designed to be equipped with microprocessor unit   |           | Year 0   |
| 8473303000 | Case for computer  |           | Year 0   |
| 84733040   | Cards and boards   |           |          |
| 8473304010 | Sound Cards  |           | Year 0   |
| 8473304020 | Video Cards  |           | Year 0   |
| 8473304030 | Multimedia Cards   |           | Year 0   |
| 8473304050 | Communication Interface Cards  |           | Year 0   |
| 8473304060 | DRAM Modules   |           | Year 0   |
| 8473304090 | Others   |           | Year 0   |
| 8473309000 | Other  |           | Year 0   |
| 847340     | Parts and accessories of the machines of heading 84.72   |           |          |
| 8473401000 | Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, ELectro Luminescence, Plasma and other   |           | Year 0   |
| 8473402000 | Printed Circuit Assemblies for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuited of heading 8534  |           | Year 0   |
| 8473409000 | Other  |           | Year 0   |
| 847350     | Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72   |           |          |
| 8473501000 | Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29  |           | Year 0   |
| 8473509000 | Other  |           | Year 0   |
|            | Machinery for sorting, screening, separating, washing, crushing, grinding, mixin g or kneading earth, stone, ores or other mineral substances, in solid(including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand. |           |          |
| 8474100000 | Sorting, screening, separating or washing machines   |           | Year 0   |
| 847420     | Crushing or grinding machines  |           |          |
| 8474201000 | Of crushing or grinding capacity not exceeding 20 tons per hour  |           | Year 0   |
| 8474209000 | Other  |           | Year 0   |
| 84743      | Mixing or kneading machines:   |           |          |
| 847431     | Concrete or mortar mixers  |           |          |
| 8474311000 | Batcher plants   |           | Year 0   |
| 8474319000 | Other  |           | Year 0   |
| 847432     | Machines for mixing mineral substances with bitumen  |           |          |
| 8474321000 | Asphalt plants   |           | Year 0   |
| 8474329000 | Other  |           | Year 0   |
| 8474390000 | Other  |           | Year 0   |
| 847480     | Other machinery  |           |          |
| 8474801000 | Machines for forming foundry moulds of sands   |           | Year 0   |
| 8474802000 | Machinery for agglomerating moulding or shaping  |           | Year 0   |
| 8474809000 | Other  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8474900000 | Parts  |           | Year 0   |
| 8475       | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware. |           |          |
| 8475100000 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes  |           | Year 0   |
| 84752      | Machines for manufacturing or hot working glass or glassware:  |           |          |
| 8475210000 | Machines for making optical fibres and preforms thereof  |           | Year 0   |
| 847529     | Other  |           |          |
| 8475291000 | For the manufacture of plate glass   |           | Year 0   |
| 8475292000 | For the manufacture of glass-bottle  |           | Year 0   |
| 8475299000 | Other  |           | Year 0   |
| 847590     | Parts  |           |          |
| 8475901000 | Of machines for the manufacture of plate glass   |           | Year 0   |
| 8475909000 | Other  |           | Year 0   |
| 8476       | Automatic goods-vending machines(for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.                                 |           |          |
| 84762      | Automatic beverage-vending machines:   |           |          |
| 8476210000 | Incorporating heating or refrigerating devices   |           | Year 0   |
| 8476290000 | Other  |           | Year 0   |
| 84768      | Other machines:  |           |          |
| 847681     | Incorporating heating or refrigerating devices   |           |          |
| 8476811000 | For selling foods  |           | Year 0   |
| 8476819000 | Other  |           | Year 0   |
| 847689     | Other  |           |          |
| 8476891000 | For selling foods  |           | Year 0   |
| 8476893000 | For selling cigarettes   |           | Year 0   |
| 8476894000 | For money-changing   |           | Year 0   |
| 8476899000 | Other  |           | Year 0   |
| 8476900000 | Parts  |           | Year 0   |
| 8477       | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.                 |           |          |
| 847710     | Injection-moulding machines  |           |          |
| 8477101000 | For rubber-industry  |           | Year 0   |
| 8477102000 | For plastic-industry   |           | Year 0   |
| 847720     | Extruders  |           |          |
| 8477201000 | For rubber-industry  |           | Year 0   |
| 8477202000 | For plastic-industry   |           | Year 0   |
| 8477300000 | Blow moulding machines   |           | Year 0   |
| 8477400000 | Vacuum moulding machines and other thermoforming machines  |           | Year 0   |
| 84775      | Other machinery for moulding or otherwise forming:   |           |          |
| 8477510000 | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes  |           | Year 0   |
| 8477590000 | Other  |           | Year 0   |
| 8477800000 | Other machinery  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8477900000 | Parts   |           | Year 0   |
| 8478       | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.  |           |          |
| 8478100000 | Machinery   |           | Year 0   |
| 8478900000 | Parts   |           | Year 0   |
| 8479       | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.                                    |           |          |
| 847910     | 1. Machinery for public works, building or the like   |           |          |
| 8479101000 | Mortar or concrete spreading machines   |           | Year 0   |
| 8479102000 | Others road making machines   |           | Year 0   |
| 8479109000 | Others  |           | Year 0   |
| 8479200000 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils   |           | Year 0   |
| 8479300000 | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork |           | Year 0   |
| 8479400000 | 4. Rope or cable-making machines  |           | Year 0   |
| 847950     | 5. Industrial robots, not elsewhere specified or included   |           |          |
| 8479501000 | Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, 8479.89.9040, 8479.89.9060 or   |           | Year 0   |
| 8479502000 | Of Subheading 8479.89.9080  |           | Year 0   |
| 8479509000 | Other   |           | Year 0   |
| 8479600000 | 6. Evaporative air coolers  |           | Year 0   |
| 84798      | 7. Other machines and mechanical appliances:  |           |          |
| 847981     | A. For treating metal, including electric wire coil-winders   |           |          |
| 8479811000 | (1) Metal scouring machines   |           | Year 0   |
| 84798120   | (2) Metal plating machines  |           |          |
| 8479812010 | (a) For the purpose of semiconductor manufacturing  |           | Year 0   |
| 8479812090 | (b) Other   |           | Year 0   |
| 8479813000 | (3) Winding machines  |           | Year 0   |
| 8479814000 | (4) Insulating or protective material covering machines   |           | Year 0   |
| 8479819000 | (5) Other   |           | Year 0   |
| 847982     | B. Mixing,kneading,crushing,grinding,screening,sifting,homoge nising,emulsifying or stirring machines   |           |          |
| 8479821000 | Mixers  | 8         | Year 5   |
| 8479822000 | Crushers and grinders   | 8         | Year 5   |
| 8479823000 | Homogenisers  | 8         | Year 5   |
| 8479824000 | Agitators   | 8         | Year 5   |
| 8479829000 | Other   | 8         | Year 5   |
| 847989     | C. Other  |           |          |
| 84798910   | (1) Machines and mechanical appliances of the household type  |           |          |
| 8479891010 | Air purifiers(having funtions of humidifying and dehumidifying)   | 8         | Year 10  |
| 8479891090 | Other   | 8         | Year 10  |
| 84798920   | (2) Machines and mechanical appliances for the purpose of semiconductor manufacturing   |           |          |
| 8479892010 | (a) Machines of coating and developing or stabilizing photoresist   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8479892020 | (b) Machines for depositing membrance or sputtering metal on wafers                                |           | Year 0   |
| 8479892030 | (c) Machines for mounting tape on wafers   |           | Year 0   |
| 8479892040 | (d) Apparatus designed to bond or datach wafer on ceramic block in polish wafers                   | 8         | Year 10  |
| 8479892050 | (e) Machines to attach solder ball on semiconductor circuit board or ceramic board                 | 3         | Year 10  |
| 8479892060 | (f) Machine for bonding semiconductor die, washing wafers, carrier or tube                         |           | Year 0   |
| 847989207  | (g) Machines for molding package or cutting and molding lead frame                                 |           |          |
| 8479892071 | Encapsulation equipment for assembly of semiconductors   |           | Year 0   |
| 8479892079 | Other  | 8         | Year 10  |
| 8479892080 | (h) Machines for inserting or removing semiconductor devices                                       | 8         | Year 10  |
| 847989209  | (i) Other  |           |          |
| 8479892091 | Apparatus for growing or pulling monocrystal semiconductor boules                                  |           | Year 0   |
| 8479892092 | Apparatus for wet etching, developing, striping or cleaning semiconductor wafers                   |           | Year 0   |
| 8479892099 | Other  | 8         | Year 10  |
| 84798930   | (3) Machines and mechanical appliances for making flat panel displays                              |           |          |
| 8479893010 | Apparatus for wet etching, developing, striping or cleaning flat panel displays                    |           | Year 0   |
| 8479893090 | Other  | 8         | Year 10  |
| 84798990   | (4) Other  |           |          |
| 8479899010 | Presses or extruding machines  | 8         | Year 10  |
| 8479899020 | Machines and appliances for ships or fishing industry  | 8         | Year 10  |
| 8479899030 | Eyeletting or tubular rivetting machines   | 8         | Year 10  |
| 8479899040 | Automatic magnetic tape assembling machines  | 8         | Year 10  |
| 8479899050 | Coating machines   | 8         | Year 10  |
| 8479899060 | Auto-door operators  | 8         | Year 10  |
| 8479899080 | Automatic winding machines for fishing   | 8         | Year 10  |
| 847989909  | Other  |           |          |
| 8479899091 | For vehicles of Chapter 87   | 8         | Year 10  |
| 8479899092 | Surface mount machines for electronic parts  | 8         | Year 10  |
| 8479899099 | Other  | 8         | Year 10  |
| 847990     | 8. Parts   |           |          |
| 84799010   | Of those specified in subheadings 8479.89.10,8479.89.9091  |           |          |
| 8479901010 | Of air coolers(including parts of carcoolers)  |           | Year 0   |
| 8479901020 | Of machines and mechanical appliances of the household type  |           | Year 0   |
| 8479901030 | Of vehicles of Chapter 87  |           | Year 0   |
| 8479902000 | Of those specified in subheading 8479.89.9080  |           | Year 0   |
| 84799030   | Of machines and mechanical appliances for making semi-<br>con ductor devices                       |           |          |
| 8479903010 | Of subheadings 8479.89.2010, 8479.89.2020, 8479.89.2030, 8479.89.2060, 8479.89.2071, 8479.89.2091, |           | Year 0   |
| 8479903090 | Other  |           | Year 0   |
| 84799040   | Machines and mechanical appliances for making flat panel displays                                  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8479904010 | Of subheading 8479.89.3010   |           | Year 0   |
| 8479904090 | Other  |           | Year 0   |
| 84799090   | Other  |           |          |
| 8479909010 | Of machinery for public works, building or the like  |           | Year 0   |
| 8479909020 | Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils   |           | Year 0   |
| 8479909030 | Of rope or cable-making machines   |           | Year 0   |
| 8479909040 | Of machines and appliances for treating metal  |           | Year 0   |
| 8479909050 | Of mixing,kneading,crushing,grinding,screening,sifting,homoge nising,emulsifying or stirring machines  |           | Year 0   |
| 8479909060 | Of presses or extruding machines   |           | Year 0   |
| 8479909070 | Of machines and appliances of ships or fishing industry  |           | Year 0   |
| 8479909080 | Of automatic magnetic tape assembling machines   |           | Year 0   |
| 8479909090 | Other  |           | Year 0   |
| 8480       | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal(other than ingot moulds),metal carbides,glass,mineral materials,rubber or plastics. |           |          |
| 8480100000 | Moulding boxes for metal foundry   |           | Year 0   |
| 8480200000 | Mould bases  |           | Year 0   |
| 8480300000 | Moulding patterns  |           | Year 0   |
| 84804      | Moulds for metal or metal carbides:  |           |          |
| 8480410000 | Injection or compression types   |           | Year 0   |
| 8480490000 | Other  |           | Year 0   |
| 8480500000 | Moulds for glass   |           | Year 0   |
| 8480600000 | Moulds for mineral materials   |           | Year 0   |
| 84807      | Moulds for rubber or plastics:   |           |          |
| 848071     | Injection or compression types   |           |          |
| 8480711000 | For the manufacture of semiconductor devices   |           | Year 0   |
| 8480719000 | Other  |           | Year 0   |
| 8480790000 | Other  |           | Year 0   |
| 8481       | Taps,cocks,valves and similar appliances for pipes,boiler shells,tanks,vats or the like,including pressure- reducing valves and thermostatically controlled valves.    |           |          |
| 8481100000 | Pressure-reducing valves   |           | Year 0   |
| 848120     | Valves for oleohydraulic or pneumatic transmissions  |           |          |
| 8481201000 | Valves for oleohydraulic transmissions   | 8         | Year 5   |
| 8481202000 | Valves for pneumatic transmissions   | 8         | Year 5   |
| 8481300000 | Check (nonreturn) valves   |           | Year 0   |
| 8481400000 | Safety or relief valves  |           | Year 0   |
| 848180     | Other appliances   |           |          |
| 84818010   | Other valves   |           |          |
| 8481801010 | Electric operated  | 8         | Year 10  |
| 8481801020 | Hydraulic pressure operated  | 8         | Year 10  |
| 8481801030 | Other automatic controlled   | 8         | Year 10  |
| 8481801090 | Other  | 8         | Year 10  |
| 8481802000 | Taps,cocks and traps   | 8         | Year 10  |
| 8481809000 | Other  | 8         | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 848190     | Parts  |           |          |
| 8481901000 | Actuators  | 8         | Year 5   |
| 8481909000 | Other  | 8         | Year 5   |
| 8482       | Ball or roller bearings.   |           |          |
| 8482200000 | 2. Tapered roller bearings, including cone and tapered roller assemblies   | 8         | Year 10  |
| 8482300000 | 3. Spherical roller bearings   | 8         | Year 10  |
| 8482400000 | 4. Needle roller bearings  | 8         | Year 10  |
| 8482500000 | 5. Other cylindrical roller bearings   | 8         | Year 10  |
| 8482800000 | 6. Other,including combined ball/roller bearings   | 8         | Year 10  |
| 84829      | 7. Parts:  |           |          |
| 8482910000 | Balls,needles and rollers  | 8         | Year 10  |
| 8482990000 | Other  | 8         | Year 10  |
| 8483       | Transmission shafts(including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). |           |          |
| 848310     | Transmission shafts(including cam shafts and crank shafts) and cranks  |           |          |
| 8483101000 | A. For air-crafts  | 3         | Year 5   |
| 84831090   | B. Other   |           |          |
| 8483109010 | For vehicles of Chapter 87   | 8         | Year 5   |
| 8483109090 | Other  | 8         | Year 5   |
| 848320     | 2. Bearing housings,incroporating ball or roller bearings  |           |          |
| 8483201000 | A. For air-crafts  | 3         | Year 5   |
| 8483209000 | B. Other   | 8         | Year 5   |
| 848330     | 3. Bearing housings, not incorporating ball or roller bearings; plain shaft bearings   |           |          |
| 8483301000 | A. For aircrafts   | 3         | Year 5   |
| 8483309000 | B. Other   | 8         | Year 5   |
| 848340     | 4. Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters   |           |          |
| 84834010   | A. For air-crafts  |           |          |
| 8483401010 | (1) Roller screws  | 3         | Year 10  |
| 8483401090 | (2) Other  | 3         | Year 10  |
| 84834090   | B. Other   |           |          |
| 8483409010 | Gear   | 8         | Year 10  |
| 8483409020 | Gear boxes   | 8         | Year 10  |
| 8483409030 | Automatic transmissions  | 8         | Year 10  |
| 848340904  | Roller screws  |           |          |
| 8483409041 | For vehicles of Chapter 87   | 8         | Year 10  |
| 8483409049 | Other  | 8         | Year 10  |
| 8483409090 | Other  | 8         | Year 10  |
| 848350     | 5. Flywheels and pulleys,including pulley blocks   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8483501000 | For aircrafts  | 8         | Year 5   |
| 8483509000 | Other  | 8         | Year 5   |
| 848360     | 6. Clutches and shaft couplings(including universal joints)  |           |          |
| 8483601000 | A. For air-crafts  |           | Year 0   |
| 8483609000 | B. Other   |           | Year 0   |
| 848390     | 7. Toothed wheels, chain sprockets and other transmission elements presented separately; parts   |           |          |
| 8483901000 | A. For air-crafts  | 3         | Year 5   |
| 8483909000 | B. Other   | 8         | Year 5   |
| 8484       | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals. |           |          |
| 848410     | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers metal   |           |          |
| 8484101000 | For vehicles of Chapter 87   |           | Year 0   |
| 8484109000 | Other  |           | Year 0   |
| 8484200000 | Mechanical seals   |           | Year 0   |
| 8484900000 | Other  |           | Year 0   |
| 8485       | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.  |           |          |
| 8485100000 | Ships' or boats' propellers and blades therefor  | 8         | Year 5   |
| 848590     | Other  |           |          |
| 8485901000 | For vehicles of Chapter 87   |           | Year 0   |
| 84859090   | Other  |           |          |
| 8485909010 | Oil seal rings   |           | Year 0   |
| 8485909090 | Other  |           | Year 0   |
| 85         | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles  |           |          |
| 8501       | Electric motors and generators(excluding generating sets).   |           |          |
| 850110     | Motors of an output not exceeding 37.5W  |           |          |
| 8501101000 | Dc motors  | 8         | Year 10  |
| 8501102000 | Ac motors  | 8         | Year 10  |
| 8501103000 | Universal AC/DC motors   | 8         | Year 10  |
| 850120     | Universal AC/DC motors of an output exceeding 37.5W  |           |          |
| 8501201000 | Of an output exceeding 37.5W,but not exceeding 100W  | 8         | Year 5   |
| 8501202000 | Of an output exceeding 100W,but not exceeding 750W   | 8         | Year 5   |
| 8501203000 | Of an output exceeding 750W.   | 8         | Year 5   |
| 85013      | Other DC motors; DC generators:  |           |          |
| 850131     | Of an output not exceeding 750W  |           |          |
| 85013110   | DC motors  |           |          |
| 8501311010 | Of an output not exceeding 100W  | 8         | Year 10  |
| 8501311090 | Other  | 8         | Year 10  |
| 8501312000 | DC generators  | 8         | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 850132     | Of an output exceeding 750W but not exceeding 75kW   |           |          |
| 8501321000 | DC motors  |           | Year 0   |
| 8501322000 | DC generators  |           | Year 0   |
| 850133     | Of an output exceeding 75kW but not exceeding 375kW  |           |          |
| 8501331000 | DC motors  | 8         | Year 5   |
| 8501332000 | DC generatrors   | 8         | Year 5   |
| 850134     | Of an output exceeding 375kW   |           |          |
| 8501341000 | DC motors  |           | Year 0   |
| 8501342000 | DC generators  |           | Year 0   |
| 850140     | Other AC motors, single-phase  |           |          |
| 8501401000 | Of an output not exceeding 100W  |           | Year 0   |
| 8501402000 | Of an output exceeding 100W but not exceeding 750W   |           | Year 0   |
| 8501403000 | Of an output exceeding 750W but not exceeding 75kW   |           | Year 0   |
| 8501404000 | Of an output exceeding 75kW  |           | Year 0   |
| 85015      | Other AC motors,multi-phase:   |           |          |
| 8501510000 | Of an output not exceeding 750W  |           | Year 0   |
| 8501520000 | Of an output exceeding 750W but not exceeding 75kW   | 8         | Year 10  |
| 850153     | Of an output exceeding 75kW  |           |          |
| 8501531000 | Of an output not exceeding 375kW   | 8         | Year 5   |
| 8501532000 | Of an output exceeding 375kW but not exceeding 1500kW  | 8         | Year 5   |
| 8501534000 | Of an output exceeding 1500kW  | 8         | Year 5   |
| 85016      | AC generators(alternators):  |           |          |
| 850161     | Of an output not exceeding 75 kVA  |           |          |
| 8501611000 | Of an output not exceeding 750VA   |           | Year 0   |
| 8501612000 | Of an output exceeding 750VA but not exceeding 75kVA   |           | Year 0   |
| 8501620000 | Of an output exceeding 75kVA but not exceeding 375kVA  |           | Year 0   |
| 850163     | Of an output exceeding 375kVA but not exceeding 750kVA   |           |          |
| 8501631000 | Not less than an output equivalant to 400kW  |           | Year 0   |
| 8501639000 | Other  |           | Year 0   |
| 8501640000 | Of an output exceeding 750kVA  |           | Year 0   |
| 8502       | Electric generating sets and rotary converters.  |           |          |
| 85021      | Generating sets with compression-ignition internal combustion piston engines(diesel or semi-diesel engines): |           |          |
| 850211     | Of an output not exceeding 75kVA   |           |          |
| 8502111000 | Of an output not exceeding 750VA   |           | Year 0   |
| 8502112000 | Of an output exceeding 750VA but not exceeding 75kVA   |           | Year 0   |
| 8502120000 | Of an output exceeding 75kVA but not exceeding 375kVA  |           | Year 0   |
| 850213     | Of an output exceeding 375 kVA   |           |          |
| 85021310   | Of an output exceedint 375 kVA but not exceeding 750 kVA   |           |          |
| 8502131010 | Not less than an output equivalant to 400kW  |           | Year 0   |
| 8502131090 | Other  |           | Year 0   |
| 8502132000 | Of an output exceeding 750kVA but not exceeding 3500kVA  |           | Year 0   |
| 8502134000 | Of an output exceeding 3500kVA   |           | Year 0   |
| 850220     | Generating sets with spark-ignition internal combustion piston engines                                       |           |          |
| 8502201000 | Of an output not exceeding 75kVA   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8502202000 | Of an output exceeding 75kVA but not exceeding 375kVA                                     |           | Year 0   |
| 85022030   | Of an output exceeding 375 kVA but not exceeding 750 kVA                                  |           |          |
| 8502203010 | Not less than an output equivalant to 400kW   |           | Year 0   |
| 8502203090 | Other   |           | Year 0   |
| 8502204000 | Of an output exceeding 750kVA   |           | Year 0   |
| 85023      | Other generating sets   |           |          |
| 850231     | Wind-powered  |           |          |
| 8502311000 | Of an output not exceeding 75kVA  |           | Year 0   |
| 8502312000 | Of an output exceeding 75kVA but not exceeding 375kVA                                     |           | Year 0   |
| 8502313000 | Of an output exceeding 375kVA but not exceeding 750kVA                                    |           | Year 0   |
| 8502314000 | Of an output exceeding 750kVA   |           | Year 0   |
| 850239     | Other   |           |          |
| 8502391000 | Of an output not exceeding 75kVA  | 8         | Year 5   |
| 8502392000 | Of an output exceeding 75kVA but not exceeding 375kVA                                     | 8         | Year 5   |
| 8502393000 | Of an output exceeding 375kVA but not exceeding 750kVA                                    | 8         | Year 5   |
| 8502394000 | Of an output exceeding 750kVA   | 8         | Year 5   |
| 8502400000 | Electric rotary converters  |           | Year 0   |
| 850300     | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02. |           |          |
| 8503001000 | Of motors   | 8         | Year 10  |
| 8503002000 | Of generators and of generating sets  | 8         | Year 10  |
| 8503003000 | Of rotary converters  | 8         | Year 10  |
| 8504       | Electrical transformers, static converters (for example, rectifiers) and inductors.       |           |          |
| 850410     | Ballasts for discharge lamps or tubes   |           |          |
| 85041010   | Rated at not more than 20A  |           |          |
| 8504101010 | Rated at more than 1A   |           | Year 0   |
| 8504101020 | Rated at more than 1A but not more than 20A   |           | Year 0   |
| 8504102000 | Rated at more than 20A but not more than 60A  |           | Year 0   |
| 8504103000 | Rated at more than 60A  |           | Year 0   |
| 85042      | Liquid dielectric transformers:   |           |          |
| 850421     | Having a power handling capacity not exceeding 650 kVA                                    |           |          |
| 8504211000 | Instrument transformers   |           | Year 0   |
| 85042190   | Other   |           |          |
| 8504219010 | Having a power handling capacity not exceeding 100kVA                                     |           | Year 0   |
| 8504219020 | Having a power handling capacity exceeding 100kVA but not exceeding 650kVA                |           | Year 0   |
| 850422     | Having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA             |           |          |
| 8504221000 | Instrument transformers   |           | Year 0   |
| 85042290   | Other   |           |          |
| 8504229010 | Having a power handling capacity exceeding 650kVA but not exceeding 1,000kVA              |           | Year 0   |
| 8504229020 | Having a power handling capacity exceeding 1,000kVA but not exceeding 5,000kVA            |           | Year 0   |
| 8504229030 | Having a power handling capacity exceeding 5,000kVA but not exceeding 10,000kVA           |           | Year 0   |
| 8504230000 | Having a power handling capacity exceeding 10,000kVA                                      |           | Year 0   |
| 85043      | Other transformers:   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 850431     | Having a power handling capacity not exceeding 1kVA                                       |           |          |
| 8504311000 | Instrument transformers   | 8         | Year 5   |
| 8504312000 | Voltage regulators  | 8         | Year 5   |
| 85043190   | Other   |           |          |
| 8504319010 | Having a power handling capacity not exceeding 100VA                                      | 8         | Year 5   |
| 8504319020 | Having a power handling capacity exceeding 100VA but not exceeding 500VA                  | 8         | Year 5   |
| 8504319040 | Having a power handling capacity exceeding 500VA but not exceeding 1kVA                   | 8         | Year 5   |
| 850432     | Having a power handling capacity exceeding 1kVA but not exceeding 16kVA                   |           |          |
| 8504321000 | Instrument transformers   |           | Year 0   |
| 8504322000 | Voltage regulators  |           | Year 0   |
| 85043290   | Other   |           |          |
| 8504329010 | Having a power handling capacity exceeding 1kVA but not exceeding 5kVA                    |           | Year 0   |
| 8504329020 | Having a power handling capacity exceeding 5kVA but not exceeding 16kVA                   |           | Year 0   |
| 850433     | Having a power handling capacity exceeding 16kVA but not exceeding 500kVA                 |           |          |
| 8504331000 | Instrument transformers   |           | Year 0   |
| 8504332000 | Voltage regulators  |           | Year 0   |
| 85043390   | Other   |           |          |
| 8504339010 | Having a power handling capacity exceeding 16kVA but not exceeding 30kVA                  |           | Year 0   |
| 8504339020 | Having a power handling capacity exceeding 30kVA but not exceeding 100kVA                 |           | Year 0   |
| 8504339040 | Having a power handling capacity exceeding 100kVA but not exceeding 500kVA                |           | Year 0   |
| 850434     | Having a power handling capacity exceeding 500kVA   |           |          |
| 8504341000 | Instrument transformers   | 8         | Year 5   |
| 8504342000 | Voltage regulators  | 8         | Year 5   |
| 85043490   | Other   |           |          |
| 8504349010 | Having a power handling capacity exceeding 500kVA but not exceeding 2,000kVA              | 8         | Year 5   |
| 8504349030 | Having a power handling capacity exceeding 2,000kVA                                       | 8         | Year 5   |
| 850440     | Static converters   |           |          |
| 85044010   | Rectifiers and rectifying apparatus   |           |          |
| 8504401010 | For automatic data processing machines and units thereof, and telecommunication apparatus |           | Year 0   |
| 8504401090 | Other   | 8         | Year 10  |
| 85044020   | Inverters   |           |          |
| 850440201  | Uninterruptable power supply  |           |          |
| 8504402011 | For automatic data processing machines and units thereof, and telecommunication apparatus |           | Year 0   |
| 8504402019 | Other   |           | Year 0   |
| 850440209  | Other   |           |          |
| 8504402091 | For automatic data processing machines and units thereof, and telecommunication apparatus |           | Year 0   |
| 8504402099 | Other   | 8         | Year 5   |
| 85044030   | Battery chargers  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8504403010 | For automatic data processing machines and units thereof, and telecommunication apparatus  |           | Year 0   |
| 8504403090 | Other  |           | Year 0   |
| 85044040   | Power packs(power tension generators)  |           |          |
| 8504404010 | For automatic data processing machines and units thereof, and telecommunication apparatus  |           | Year 0   |
| 8504404090 | Other  |           | Year 0   |
| 85044050   | Adapter  |           |          |
| 8504405010 | For automatic data processing machines and units thereof, and telecommunication apparatus  |           | Year 0   |
| 8504405090 | Other  |           | Year 0   |
| 85044090   | Other  |           |          |
| 850440901  | Power supply units for automatic data processing machines  |           |          |
| 8504409011 | For automatic data processing machines and units thereof   |           | Year 0   |
| 8504409019 | Other  |           | Year 0   |
| 850440909  | Other  |           |          |
| 8504409091 | For telecommunication apparatus  |           | Year 0   |
| 8504409099 | Other  | 8         | Year 5   |
| 850450     | Other inductors  |           |          |
| 85045010   | Reactor  |           |          |
| 8504501010 | For automatic data processing machines and units thereof, and telecommunication apparatus  |           | Year 0   |
| 8504501090 | Other  | 8         | Year 10  |
| 85045020   | Inductor   |           |          |
| 8504502010 | For automatic data processing machines and units thereof, and telecommunication apparatus  |           | Year 0   |
| 8504502090 | Other  | 8         | Year 10  |
| 85045090   | Other  |           |          |
| 8504509010 | For automatic data processing machines and units thereof, and telecommunication apparatus  |           | Year 0   |
| 8504509090 | Other  | 8         | Year 10  |
| 850490     | Parts  |           |          |
| 8504901000 | Printed Circuit Assemblies of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 8534, for automatic data machines and units thereof and telecommunication apparatus  |           | Year 0   |
| 8504909000 | Other  | 8         | Year 10  |
| 8505       | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. |           |          |
| 85051      | Permanent magnets and articles intended to become permanent magnets after magnetisation:   |           |          |
| 850511     | Of metal   |           |          |
| 8505111000 | Of alnico  | 8         | Year 5   |
| 8505119000 | Other  | 8         | Year 5   |
| 850519     | Other  |           |          |
| 8505191000 | Of iron oxide  | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8505199000 | Other   | 8         | Year 5   |
| 8505200000 | Electro-magnetic couplings,clutches and brakes  | 8         | Year 5   |
| 8505300000 | Electro-magnetic lifting heads  |           | Year 0   |
| 850590     | Other,including parts   |           |          |
| 8505901000 | Electro-magnets   | 8         | Year 5   |
| 8505902000 | Electro-magnetic nd permanent magnet  | 8         | Year 5   |
| 050500000  | chucks,clamps,vices and similar work holders  |           | ., -     |
| 8505909000 | Parts   | 8         | Year 5   |
| 8506       | Primary cells and primary batteries.  |           |          |
| 850610     | 1. Manganese dioxide  |           |          |
| 8506101000 | A. Manganese batteries  | 13        | Year 10  |
| 8506102000 | B. Alkali manganese batteries   | 13        | Year 10  |
| 8506109000 | C. Other  | 8         | Year 10  |
| 8506300000 | 2. Of mercuric oxide  | 8         | Year 5   |
| 8506400000 | 3. Of silver oxide  | 8         | Year 5   |
| 8506500000 | 4. Lithium  | 8         | Year 5   |
| 8506600000 | 6. Air-Zinc   | 8         | Year 5   |
| 850680     | 6. Other primary cells and primary batteries  |           |          |
| 8506801000 | Zinc oxide  | 8         | Year 5   |
| 8506809000 | Other   | 8         | Year 5   |
| 8506900000 | 7. Parts  | 8         | Year 5   |
| 8507       | Electric accumlators, including separators therefor, whether or not rectangular (including square). |           |          |
| 8507100000 | Lead-acid,of a kind used for starting piston engines  | 8         | Year 5   |
| 8507200000 | Other lead-acid accumulators  | 8         | Year 5   |
| 8507300000 | Nickel-cadmium  | 8         | Year 5   |
| 8507400000 | Nickel-iron   | 8         | Year 5   |
| 850790     | Parts   |           |          |
| 8507909000 | Other excluding seperators  | 8         | Year 5   |
| 8509       | Electro-mechanical domestic appliances, with self-contained electric motor.                         |           |          |
| 8509100000 | 1. Vacuum cleaners, including dry and wet vacuum cleaners   | 8         | Year 5   |
| 8509200000 | 2. Floor polishers  | 8         | Year 5   |
| 8509300000 | 3. Kitchen waste disposers  | 8         | Year 5   |
| 8509400000 | 4. Food grinders and mixers; fruit or vegetable juice extractors                                    | 8         | Year 5   |
| 850980     | 5. Other appliances   |           |          |
| 8509801000 | Coffee grinders   | 8         | Year 5   |
| 8509802000 | Ice grinders  | 8         | Year 5   |
| 8509809000 | Other   | 8         | Year 5   |
| 8509900000 | 6. Parts  | 8         | Year 5   |
| 8510       | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.            |           |          |
| 8510100000 | 1. Shavers  | 8         | Year 5   |
| 8510200000 | 2. Hair clippers  | 8         | Year 5   |
| 8510300000 | 3. Hair-removing appliances   | 8         | Year 5   |
| 851090     | 4. Parts  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8510901000 | A. Of shavers  | 8         | Year 5   |
| 8510902000 | B. Of hair clippers  | 8         | Year 5   |
| 8510903000 | C. Of hair-removing appliances   | 8         | Year 5   |
| 8511       | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example,ignition magnetos,magneto-dynamos,ignition coils,sparking plugs and glow plugs,starter motors); generators(for example,dynamos,alternators) and cut-outs of a kind used in conjunction with such engines. |           |          |
| 851110     | 1. Sparking plugs  |           |          |
| 8511101000 | A. For air-crafts  |           | Year 0   |
| 8511109000 | B. Other   |           | Year 0   |
| 851120     | 2. Ignition Magnetos;magneto-dynamos;magnetic flywheels  |           |          |
| 8511201000 | A. For air-crafts  | 3         | Year 5   |
| 8511209000 | B. Other   | 8         | Year 5   |
| 851130     | 3. Distributors; ignition coils  |           |          |
| 8511301000 | A. For air-crafts  | 3         | Year 5   |
| 8511309000 | B. Other   | 8         | Year 5   |
| 851140     | 4. Starter motors and dual purpose starter-generators  |           |          |
| 8511401000 | A. For air-crafts  | 3         | Year 5   |
| 8511409000 | B. Other   | 8         | Year 5   |
| 851150     | 5. Other generators  |           |          |
| 8511501000 | A. For air-crafts  | 3         | Year 5   |
| 8511509000 | B. Other   | 8         | Year 5   |
| 851180     | 6. Other equipment   | <u> </u>  |          |
| 8511801000 | A. For air-craft   | 3         | Year 5   |
| 8511809000 | B. Other   | 8         | Year 5   |
| 851190     | 7. Parts   | <u> </u>  |          |
| 8511901000 | A. For air-craft   | 3         | Year 5   |
| 8511909000 | B. Other   | 8         | Year 5   |
| 8512       | Electrical lighting or signalling equipment(excluding articles of heading 85.39), windscreen wipers, defrosters and demisters of a kind used for cycles or motor vehicles.   |           |          |
| 8512100000 | Lighting or visual signalling equipment of a kind used on bicycles   | 8         | Year 5   |
| 851220     | Other lighting or visual signalling equipment  |           |          |
| 8512201000 | Lighting equipment   | 8         | Year 5   |
| 8512202000 | Signalling equipment   | 8         | Year 5   |
| 8512300000 | Sound signalling equipment   | 8         | Year 5   |
| 8512400000 | Windscreen wipers, defrosters and demisters  |           | Year 0   |
| 8512900000 | Parts  | 8         | Year 5   |
| 8513       | Portable electric lamps designed to function by their own source of energy(for example,dry batteries,accumlators,magnetos),other than lighting equipment of heading 85.12.   |           |          |
| 851310     | Lamps  |           |          |
| 8513101000 | Safety lamps of a kind used in mining  | 8         | Year 5   |
| 8513102000 | Flashlights  | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8513109000 | Other   | 8         | Year 5   |
| 8513900000 | Parts   | 8         | Year 5   |
| 8514       | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.   |           |          |
| 851410     | Resistance heated furnaces and ovens  |           |          |
| 8514101000 | For laboratory  |           | Year 0   |
| 8514102000 | For metal industrys   |           | Year 0   |
| 8514103000 | For food industrys  |           | Year 0   |
| 85141090   | Other   |           |          |
| 851410901  | For the purpose of semiconductor manufacturing  |           |          |
| 8514109011 | For the manufacture of semiconductor devices on semiconductor wafers  |           | Year 0   |
| 8514109019 | Other   |           | Year 0   |
| 8514109090 | Other   |           | Year 0   |
| 851420     | Furnaces and ovens functioning by induction or dielectric loss  |           |          |
| 8514201000 | For laboratory  |           | Year 0   |
| 8514202000 | For metal industrys   |           | Year 0   |
| 8514203000 | For food industrys  |           | Year 0   |
| 85142090   | Other   |           |          |
| 8514209010 | For the manufacture of semiconductor devices on semiconductor wafers  |           | Year 0   |
| 8514209090 | Other   |           | Year 0   |
| 851430     | Other furnaces and ovens  |           |          |
| 85143010   | For the purpose of semiconductor manufacturing  |           |          |
| 8514301010 | Apparatus for rapid heating of semiconductor wafers   |           | Year 0   |
| 8514301090 | Other   |           | Year 0   |
| 8514309000 | Other   |           | Year 0   |
| 851440     | Other equipment for the heat treatment of materials by induction or dielectric loss   |           |          |
| 8514401000 | For the purpose of semiconductor manufacturing  |           | Year 0   |
| 8514409000 | Other   |           | Year 0   |
| 851490     | Parts   |           |          |
| 85149010   | For the purpose of semiconductor manufacturing  |           |          |
| 8514901010 | Of subheadings 8514.10.9011, 8514.20.9010, 8514.30.1010   |           | Year 0   |
| 8514901090 | Other   |           | Year 0   |
| 8514909000 | Other   |           | Year 0   |
| 8515       | Electric(including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets. |           |          |
| 85151      | Brazing or soldering machine and apparatus:   |           |          |
| 8515110000 | Soldering irons and guns  | 8         | Year 5   |
| 8515190000 | Other   | 8         | Year 5   |
| 85152      | Machines and apparatus for resistance welding of metal:   |           |          |
| 851521     | Fully or partly automatic   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 85152110   | Spot welders  |           |          |
| 8515211010 | Of robot type   |           | Year 0   |
| 8515211090 | Other   |           | Year 0   |
| 85152120   | Seam welders  |           |          |
| 8515212010 | Of robot type   |           | Year 0   |
| 8515212090 | Other   |           | Year 0   |
| 85152130   | Butt welders  |           |          |
| 8515213010 | Of robot type   |           | Year 0   |
| 8515213090 | Other   |           | Year 0   |
| 85152190   | Other   |           |          |
| 8515219010 | Of robots type  |           | Year 0   |
| 8515219090 | Other   |           | Year 0   |
| 851529     | Other   |           |          |
| 8515291000 | Spot welders  |           | Year 0   |
| 8515292000 | Seam welders  |           | Year 0   |
| 8515293000 | Butt welders  |           | Year 0   |
| 8515299000 | Other   |           | Year 0   |
| 85153      | Machines and apparatus for arc(including plasma arc)  |           |          |
|            | welding of metals:  |           |          |
| 851531     | Fully or partly automatic   |           |          |
| 85153110   | AC arc welding machines   |           |          |
| 8515311010 | Of robot type   |           | Year 0   |
| 8515311090 | Other   |           | Year 0   |
| 85153190   | Other   |           |          |
| 8515319010 | Of robot type   |           | Year 0   |
| 8515319090 | Other   |           | Year 0   |
| 851539     | Other   |           |          |
| 8515391000 | Ac arc welding machines and apparatus   |           | Year 0   |
| 8515399000 | Other   |           | Year 0   |
| 851580     | Other machines and apparatus  |           |          |
| 8515801000 | Ultrasonic machines   | 8         | Year 5   |
| 85158090   | Other excluding electron beam machines and laser operated machines  |           |          |
| 8515809010 | Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors   |           | Year 0   |
| 851590     | Parts   |           |          |
| 85159010   | Of welding machines   |           |          |
| 8515901010 | Of subheading 8515.80.9010  |           | Year 0   |
| 85159090   | Other   |           |          |
| 8515909010 | Of subheading 8515.80.9010  |           | Year 0   |
| 8516       | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example,hair dryers,hair curlers,curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors,other than those of heading 85.45. |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8516100000 | electric instantaneous or storage water heaters and immersion heaters   | 8         | Year 5   |
| 85162      | 2. Electric space heating apparatus and electric soil heating apparatus:  |           |          |
| 8516210000 | Storage heating radiators   | 8         | Year 5   |
| 8516290000 | Other   | 8         | Year 5   |
| 85163      | 3. Electro-thermic hair-dressing of hand-drying apperatus:  |           |          |
| 8516310000 | Hair dryers   | 8         | Year 5   |
| 8516320000 | Other hair-dressing apparatus   | 8         | Year 5   |
| 8516330000 | Hand-drying apparatus   | 8         | Year 5   |
| 8516400000 | 4. Electric smoothing irons   | 8         | Year 5   |
| 8516500000 | 5. Microwave ovens  | 8         | Year 5   |
| 851660     | 6. Other ovens; cookers, cooking plates, boiling rings, grillers and roasters   |           |          |
| 8516601000 | Electrical ovens  | 8         | Year 5   |
| 8516609000 | Other excluding electric rice cookers(including with constant warming function)   | 8         | Year 5   |
| 85167      | 7. Other electro-thermic appliances:  |           |          |
| 8516710000 | Coffee or tea makers  | 8         | Year 5   |
| 8516720000 | Toasters  | 8         | Year 5   |
| 851679     | Other   |           |          |
| 8516791000 | Electric jar  | 8         | Year 5   |
| 8516799000 | Other   | 8         | Year 5   |
| 8516800000 | 8. Electric heating resistors   | 8         | Year 5   |
| 8516900000 | 9. Parts  | 8         | Year 5   |
| 8517       | Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones. |           |          |
| 85171      | Telephone sets;videophones:   |           |          |
| 8517110000 | Line telephone sets with cordless handsets  |           | Year 0   |
| 851719     | Other   |           |          |
| 8517191000 | Videophones   |           | Year 0   |
| 85171990   | Other   |           |          |
| 8517199020 | Of push button type   |           | Year 0   |
| 8517199090 | Other   |           | Year 0   |
| 85172      | facsimile machines and teleprinters:  |           |          |
| 8517210000 | Facsimile machines  |           | Year 0   |
| 8517220000 | Teleprinters  |           | Year 0   |
| 851730     | Telephonic or telegraphic switching apparatus   |           |          |
| 8517301000 | For public exchange   |           | Year 0   |
| 8517302000 | For private   |           | Year 0   |
| 8517309000 | Other   |           | Year 0   |
| 851750     | Other apparatus, for carrier-current line systems or for digital line systems   |           |          |
| 85175020   | Paircable transmission system   |           |          |
| 8517502010 | Terminal equipment  |           | Year 0   |
| 8517502020 | Repeater  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8517502090 | Other   |           | Year 0   |
| 85175040   | Coaxial-cable transmission system   |           |          |
| 8517504030 | Terminal equipment  |           | Year 0   |
| 8517504040 | Repeater  |           | Year 0   |
| 8517504090 | Other   |           | Year 0   |
| 85175050   | Optical fiber cable transmission system   |           |          |
| 8517505050 | Optical repeater  |           | Year 0   |
| 8517505070 | Otical terminal equipment   |           | Year 0   |
| 8517505090 | Other   |           | Year 0   |
| 85175070   | Signal converter  |           |          |
| 8517507010 | Analog to digital, digital to analog converter  |           | Year 0   |
| 8517507020 | Codec(coder and decoder)  |           | Year 0   |
| 8517507030 | Modem(including modem card)   |           | Year 0   |
| 8517507090 | Other   |           | Year 0   |
| 85175080   | Multiplexeer  |           |          |
| 8517508010 | Fdm type(frequency division modulation type)  |           | Year 0   |
| 8517508020 | Tdm type (time division modulation type)  |           | Year 0   |
| 8517508090 | Other   |           | Year 0   |
| 8517509000 | Other   |           | Year 0   |
| 851780     | Other apparatus   |           |          |
| 8517803000 | Key-phone   |           | Year 0   |
| 8517804000 | Image telegraphic apparatus   |           | Year 0   |
| 8517809000 | Other   |           | Year 0   |
| 851790     | Parts   |           |          |
| 8517901000 | Of telephone sets   |           | Year 0   |
| 8517909    | Other   |           |          |
| 8517909200 | Of public exchange  |           | Year 0   |
| 8517909300 | Of private exchange   |           | Year 0   |
| 85179094   | Of apparatus for carrier-current line system  |           |          |
| 8517909410 | Of coaxial-cable carrier equipment  |           | Year 0   |
| 8517909420 | Of optical fibre transmission system  |           | Year 0   |
| 8517909490 | Other   |           | Year 0   |
| 8517909500 | Of facsimile machines   |           | Year 0   |
| 8517909600 | Of teleprinters   |           | Year 0   |
| 8517909700 | Of image telegraphic apparatus  |           | Year 0   |
| 8517909900 | Other   |           | Year 0   |
| 8518       | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. |           |          |
| 851810     | Microphones and stands therefor   |           |          |
| 8518101000 | Microphones having a frequency range of 300Hz to 3.4KHz with a diameter of not exceeding 10mm and a height not exceeding 3mm, for telecommuncation use  |           | Year 0   |
| 8518109000 | Other   | 8         | Year 5   |
| 85182      | Loudspeakers, whether or not mounted in their enclosures:   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8518210000 | Single loudspeakers, mounted in their enclosures   | 8         | Year 5   |
| 8518220000 | Multiple loudspeakers,mounted in the same enclosure  | 8         | Year 5   |
| 851829     | Other  |           |          |
| 8518291000 | For telecommunication use, (without housing, having a frequency range of 300Hz to 3.4KHz with a diameter of not exceeding 50mm)            |           | Year 0   |
| 8518299000 | Other  | 8         | Year 5   |
| 851830     | Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers      |           |          |
| 8518304000 | Line telephone handsets  |           | Year 0   |
| 8518309000 | Other  | 8         | Year 5   |
| 8518400000 | Audio-frequency electric amplifiers  | 8         | Year 5   |
| 8518500000 | Electric sound amplifier sets  | 8         | Year 5   |
| 851890     | Parts  |           |          |
| 8518901000 | Printed Circuit Assemblies of subheadings 8518.10.1000, 8518.29.1000   |           | Year 0   |
| 8518909000 | Other  | 8         | Year 5   |
| 8519       | Turntables(record-decks),record-players,cassette-players and other sound reproducing apparatus,not incorporating a sound recording device. |           |          |
| 8519100000 | Coin- or disc-operated record-players  | 8         | Year 5   |
| 85192      | Other record-players:  |           |          |
| 8519210000 | Without loudspeaker  | 8         | Year 5   |
| 8519290000 | Other  | 8         | Year 5   |
| 85193      | Turntables(record-decks):  |           |          |
| 8519310000 | With automatic record changing mechanism   | 8         | Year 5   |
| 8519390000 | Other  | 8         | Year 5   |
| 8519400000 | Transcribing machines  | 8         | Year 5   |
| 85199      | Other sound reproducing apparatus:   |           |          |
| 851993     | Other, cassett-type  |           |          |
| 8519931000 | For vehicles   | 8         | Year 10  |
| 8519932000 | Of portable type, other than pocket-size   | 8         | Year 5   |
| 8519939000 | Other  | 8         | Year 5   |
| 851999     | Other  |           |          |
| 85199930   | Disc-type(with or without loudspeakers)  |           |          |
| 8519993090 | Other excluding those for vehicles and of portable type  | 8         | Year 5   |
| 8519999000 | Other  | 8         | Year 5   |
| 8520       | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.                      |           |          |
| 8520100000 | Dictating machines not capable of operating without an external source of power  | 8         | Year 5   |
| 8520200000 | Telephone answering machine  |           | Year 0   |
| 85203      | Other magnetic tape recorders incorporating sound reproducing apparatus:   |           |          |
| 852032     | Digital audio type   |           |          |
| 85203210   | Cassette-type  |           |          |
| 8520321010 | For vehicles   | 8         | Year 5   |
| 8520321020 | Of portable type   | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8520321090 | Other  | 8         | Year 5   |
| 8520329000 | Other  | 8         | Year 5   |
| 852033     | Other, cassette-type   |           |          |
| 8520331000 | For vehicles   | 8         | Year 5   |
| 8520332000 | Of portable type   | 8         | Year 5   |
| 8520339000 | Other  | 8         | Year 5   |
| 852039     | Other  |           |          |
| 8520391000 | Of reel type   | 8         | Year 5   |
| 8520399000 | Other  | 8         | Year 5   |
| 852090     | Other  |           |          |
| 85209010   | Decks  |           |          |
| 8520901010 | Of reel type   | 8         | Year 5   |
| 8521       | Video recording or reproducing apparatus, whether or not incorporating a video tuner.                                      |           |          |
| 852110     | Magnetic tape-type   |           |          |
| 8521101000 | Of a width exceeding 12.7mm  | 8         | Year 5   |
| 8521102000 | Of a width not exceeding 12.7mm  | 8         | Year 5   |
| 852190     | Other  |           |          |
| 8521901000 | Of disc type   | 8         | Year 5   |
| 8521909000 | Other  | 8         | Year 5   |
| 8522       | Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.                |           |          |
| 8522100000 | Pick-up cartridges   | 8         | Year 5   |
| 852290     | Other  |           |          |
| 85229010   | Magnetic head and its parts  |           |          |
| 8522901010 | For audio recording  | 8         | Year 10  |
| 8522901020 | For video recording  | 8         | Year 10  |
| 8522901090 | Other  | 8         | Year 10  |
| 8522902000 | Laser pickup   | 8         | Year 10  |
| 85229090   | Other  |           |          |
| 8522909010 | Flat panel displays(including LCD,Electro Luminescence, Plasma and other technologies)for telephone answering machines     |           | Year 0   |
| 8522909020 | Printed Circuit Assemblies of telephone answering machines, which consist of one or more printed circuits of heading 85.34 |           | Year 0   |
| 8522909090 | Other  | 8         | Year 10  |
| 8523       | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.  |           |          |
| 85231      | Magnetic tapes:  |           |          |
| 8523110000 | Of a width not exceeding 4mm   |           | Year 0   |
| 8523120000 | Of a width exceeding 4mm but not exceeding 6.5mm   |           | Year 0   |
| 852313     | Of a width exceeding 6.5mm   |           |          |
| 8523131000 | For audio recording  |           | Year 0   |
| 85231320   | For video recording  |           |          |
| 8523132010 | Of a width 8mm   |           | Year 0   |
| 8523132020 | Of a width 12.7mm  |           | Year 0   |

| HS Code    | Description  | BASE RATE        | CATEGORY |
|------------|--|------------------|----------|
| 8523132090 | Other  |                  | Year 0   |
| 8523139000 | Other  |                  | Year 0   |
| 852320     | Magnetic discs   |                  |          |
| 8523201000 | Floppy discs   |                  | Year 0   |
| 8523209000 | Other  |                  | Year 0   |
| 8523300000 | Cards incorporating a magnetic stripe  | 8                | Year 5   |
| 8523900000 | Other  |                  | Year 0   |
| 8524       | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.   |                  |          |
| 8524100000 | 1. Gramophone records  | 8                | Year 5   |
| 85243      | 2. Discs for laser reading systems:  |                  |          |
| 852431     | A. For reproducing phenomena other than sound or image   |                  |          |
| 8524311000 | (1) Bearing data or instructions for use in automatic data processing equipment  |                  | Year 0   |
| 8524319000 | (2) Other  |                  | Year 0   |
| 8524320000 | B. For reproducing sound only  | 8                | Year 5   |
| 852439     | C. Other   |                  |          |
| 8524391000 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine |                  | Year 0   |
| 8524399000 | Other  | 8                | Year 10  |
| 852440     | Magnetic tapes for reproducing phenomena other than sound or image   |                  |          |
| 85244010   | A. Of a width not exceeding 4mm  |                  |          |
| 8524401010 | (1) Bearing data or instructions for use in automatic data processing equipment  |                  | Year 0   |
| 8524401090 | (2) Other  |                  | Year 0   |
| 85244020   | B. Of a width exceeding 4mm but not exceeding 6.5mm  |                  |          |
| 8524402010 | (1) Bearing data or instructions for use in automatic data processing equipment  |                  | Year 0   |
| 8524402090 | (2) Other  |                  | Year 0   |
| 85244030   | C. Of a width exceeding 6.5mm  |                  |          |
| 8524403010 | (1) Bearing data or instructions for use in automatic data processing equipment  |                  | Year 0   |
| 8524403090 | (2) Other  |                  | Year 0   |
| 85245      | 4. Other magnetic tapes:   |                  |          |
| 852451     | A. Of a width not exceeding 4mm  |                  |          |
| 8524511000 | Recored video tapes  | 8                | Year 5   |
| 8524519000 | Other  | 8                | Year 5   |
| 852452     | B. Of a width exceeding 4mm but not exceeding 6.5mm  |                  |          |
| 8524521000 | Recorded video tapes   | 8                | Year 5   |
| 8524529000 | Other  | 8                | Year 5   |
| 852453     | C. Of a width exceeding 6.5mm  |                  |          |
| 8524531000 | (1) Recorded video tape  | 20won/min<br>ute | Year 5   |
| 8524539000 | (2) Other  | 8                | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8524600000 | 5. Cards incorporating a magnetic stripe  | 8         | Year 5   |
| 85249      | 6. Other:   |           |          |
| 852491     | A. For reproducing Phenomena other than sound or image  |           |          |
| 8524911000 | (1) Bearing data or instructions for use in automatic data processing equipment   |           | Year 0   |
| 8524919000 | (2) Other   |           | Year 0   |
| 852499     | B. Other  |           |          |
| 8524991000 | Those recorded video  | 8         | Year 5   |
| 85249990   | Other   |           |          |
| 8524999010 | For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary from, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine  |           | Year 0   |
| 8524999090 | Other   | 8         | Year 5   |
| 8525       | Transmission apparatus for radio-telephony,radio-telegraphy,radio-broadcasting or television,whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras. |           |          |
| 852510     | Transmission apparatus  |           |          |
| 8525101000 | Radio-broadcasting apparatus  | 8         | Year 5   |
| 8525102000 | Television transmission apparatus   | 8         | Year 5   |
| 85251090   | Other   |           |          |
| 8525109010 | Other than apparatus for radio-broadcasting or television   |           | Year 0   |
| 8525109090 | Other   | 8         | Year 5   |
| 852520     | Transmission apparatus incorporating reception apparatus  |           |          |
| 8525201000 | Printing telegraphic apparatus  |           | Year 0   |
| 8525202000 | Picture telegraphic apparatus   |           | Year 0   |
| 8525203000 | Facsimile transmission equipments   |           | Year 0   |
| 8525204000 | For radio broadcasting  |           | Year 0   |
| 8525205000 | For television broadcasting   |           | Year 0   |
| 85252060   | Transceivers  |           |          |
| 8525206010 | Walkie-talkie sets  |           | Year 0   |
| 8525206090 | Other   |           | Year 0   |
| 85252070   | Radio-telephony apparatus   |           |          |
| 8525207020 | For vehicles  |           | Year 0   |
| 852520703  | Of portable type  |           |          |
| 8525207031 | Operating on frequencies from 800MHz to 999MHz  |           | Year 0   |
| 8525207032 | Operating on frequencies from 1,700MHz to 1,990MHz  |           | Year 0   |
| 8525207039 | Other   |           | Year 0   |
| 8525207040 | Of making calls only  |           | Year 0   |
| 8525207090 | Other   |           | Year 0   |
| 8525209    | Other   |           |          |
| 8525209100 | Switching apparatus for radio telecommunication   |           | Year 0   |
| 8525209200 | Base station transceiver  |           | Year 0   |
| 8525209300 | Repeater for radio telecommunication  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8525209900 | Other  |           | Year 0   |
| 852530     | Television cameras   |           |          |
| 8525301000 | For video tape recorder  | 8         | Year 5   |
| 8525302000 | For monitor television   | 8         | Year 5   |
| 8525309000 | Other  | 8         | Year 5   |
| 852540     | Still image video cameras and other video camera recorders; digital cameras  |           |          |
| 85254010   | Still image video cameras  |           |          |
| 8525401010 | For digital type   |           | Year 0   |
| 8525409000 | Other  |           | Year 0   |
| 8526       | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.  |           |          |
| 852610     | 1. Radar apparatus   |           |          |
| 8526101000 | For aircrafts  | 8         | Year 5   |
| 8526109000 | Other  | 8         | Year 5   |
| 85269      | 2. Other:  |           |          |
| 852691     | Radio navigational aid apparatus   |           |          |
| 85269110   | Hf,mf or If receiving apparatus  |           |          |
| 8526911010 | For aircrafts  | 8         | Year 5   |
| 8526911090 | Other  | 8         | Year 5   |
| 85269120   | Vhf receiving apparatus  |           |          |
| 8526912010 | For aircrafts  | 8         | Year 5   |
| 8526912090 | Other  | 8         | Year 5   |
| 85269130   | Direction finding apparatus  |           |          |
| 8526913010 | For aircrafts  | 8         | Year 5   |
| 8526913090 | Other  | 8         | Year 5   |
| 8526914000 | Loran receivers  | 8         | Year 5   |
| 85269190   | Other  |           |          |
| 8526919010 | For aircrafts  | 8         | Year 5   |
| 8526919090 | Other  | 8         | Year 10  |
| 8526920000 | Radio remote control apparatus   | 8         | Year 5   |
| 8527       | Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. |           |          |
| 85271      | 1. Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio telegraphy:                |           |          |
| 8527120000 | Pocket-size radio cassette-players   | 8         | Year 5   |
| 852713     | Other apparatus, combined with sound recording or reproducing apparatus  |           |          |
| 8527131000 | Of cassette type   | 8         | Year 5   |
| 8527132000 | Of disc type   | 8         | Year 5   |
| 8527133000 | Combined with cassette type and disc type  | 8         | Year 5   |
| 8527139000 | Other  | 8         | Year 5   |
| 8527190000 | Other  | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 85272      | 2. Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy: |           |          |
| 852721     | Combined with sound recording or reproducing apparatus  |           |          |
| 8527211000 | Of cassette type  | 8         | Year 5   |
| 8527212000 | Of disc type  | 8         | Year 5   |
| 8527213000 | Combined with cassette type and disc type   | 8         | Year 5   |
| 8527219000 | Other   | 8         | Year 5   |
| 8527290000 | Other   | 8         | Year 5   |
| 85273      | 3. Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:  |           |          |
| 852731     | Combined with sound recording or reproducing apparatus  |           |          |
| 85273110   | Without loudspeakers  |           |          |
| 8527311010 | Of cassette type  | 8         | Year 5   |
| 8527311020 | Of disc type  | 8         | Year 5   |
| 8527311030 | Combined with cassette type and disc type   | 8         | Year 5   |
| 8527311090 | Other   | 8         | Year 5   |
| 8527319000 | Other   | 8         | Year 5   |
| 8527320000 | Not combined with sound recording or reproducing apparatus but combined with a clock  | 8         | Year 5   |
| 8527390000 | Other   | 8         | Year 5   |
| 852790     | 4. Other apparatus  |           |          |
| 8527901000 | Hf,mf or If receiving apparatus   | 8         | Year 5   |
| 85279020   | V.H.F receiving apparatus   |           |          |
| 852790201  | Pagers  |           |          |
| 8527902011 | Portable receivers for calling alerting or paging   |           | Year 0   |
| 8527902019 | Other   | 8         | Year 5   |
| 8527902090 | Other   | 8         | Year 5   |
| 8527909000 | Other   | 8         | Year 5   |
| 8528       | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.                           |           |          |
| 85281      | 1. Reception apparatus for television, whether or not incorporating radio-broadcast receivers radio-broadcast receivers or sound or video recording or reproducing apparatus:                                   |           |          |
| 852812     | Colour  |           |          |
| 8528121000 | Video tuner   | 8         | Year 5   |
| 8528122000 | Satellite television reception apparatus  | 8         | Year 5   |
| 85281290   | Other   |           |          |
| 852812901  | Cathod-ray tube type  |           |          |
| 8528129011 | Of analog   |           | Year 0   |
| 852812902  | Liquid crystal display type   |           |          |
| 8528129021 | Of analog   |           | Year 0   |
| 852812904  | Projection type   |           |          |
| 8528129041 | Of analog   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 852813     | Black and white or other monochrome  |           |          |
| 8528131000 | Video tuner  | 8         | Year 5   |
| 85281390   | Other  |           |          |
| 8528139010 | Of the length of fluorescent screen of braun tube under 37cmin diagnal line                            | 8         | Year 5   |
| 8528139020 | Of the length of fluorescent screen of braun tube not less than 37cm but under 45.72cm in diagnal line | 8         | Year 5   |
| 8528139030 | Of the length of fluorescent screen of braun tube not less than 45.72cm in diagnal line                | 8         | Year 5   |
| 8528139090 | Other  | 8         | Year 5   |
| 85282      | 2. Video monitors:   |           |          |
| 852821     | Colour   |           |          |
| 8528211000 | Television monitors specially manufactured for medical purpose   | 8         | Year 5   |
| 8528219000 | Of other closed circuit type   | 8         | Year 5   |
| 852822     | Black and white or other monochrome  |           |          |
| 8528221000 | Television monitors specially manufactured for medical purpose   | 8         | Year 5   |
| 8528229000 | Of other closed circuit type   | 8         | Year 5   |
| 8528300000 | 3. Video projectors  | 8         | Year 5   |
| 8529       | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.            |           |          |
| 852910     | 1. Aerials and aerial reflectors of all kinds; parts suitable for use therewith                        |           |          |
| 8529101000 | A. For radar apparatus   | 8         | Year 10  |
| 8529109    | B. Other   |           |          |
| 8529109100 | For radio navigational aid or radio remote control apparatus   | 8         | Year 10  |
| 85291092   | For television transmitting or receiving   |           |          |
| 8529109210 | For receiving from satellites  | 8         | Year 10  |
| 8529109290 | Other  | 8         | Year 10  |
| 8529109300 | Of a kind used with apparatus for radiotelephony and radiotelegraphy                                   |           | Year 0   |
| 8529109900 | Other  | 8         | Year 10  |
| 852990     | 2. Other   |           |          |
| 8529901000 | A. Of radar apparatus  | 8         | Year 10  |
| 8529909    | B. Other   |           |          |
| 8529909100 | Of radio navigational aid or radio remote control apparatus  | 8         | Year 10  |
| 8529909200 | Of transmission apparatus for radio-broadcasting ortelevision  | 8         | Year 10  |
| 8529909300 | Ofreception apparatus for radio telephony, radio telegraphy  | 8         | Year 10  |
| 8529909400 | Of radio-broadcast receivers   | 8         | Year 10  |
| 8529909500 | Of television cameras  | 8         | Year 10  |
| 85299096   | Of television receivers  |           |          |
| 8529909610 | Tuner for colour   | 8         | Year 10  |
| 8529909620 | Tuner for black and white or monochrome  | 8         | Year 10  |
| 8529909630 | Screen for video projector   | 8         | Year 10  |
| 8529909640 | Other parts for colour   | 8         | Year 10  |
| 8529909650 | Other parts for black and white or monochrome  | 8         | Year 10  |
| 85299099   | Other  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8529909910 | Of transmission apparatus other than apparatus for radio-<br>broadcasting or television, transmission apparatus<br>incorporating reception apparatus, digital still image video<br>cameras, portable receivers for calling, alerting or paging |           | Year 0   |
| 8529909990 | Other  | 8         | Year 10  |
| 8530       | Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).   |           |          |
| 853010     | Equipment for railways or tramways   |           |          |
| 85301010   | Equipment of automatic   |           |          |
| 8530101010 | For ground equipment   | 8         | Year 5   |
| 8530101090 | Other  | 8         | Year 5   |
| 8530109000 | Other  | 8         | Year 5   |
| 8530800000 | Other equipment  | 8         | Year 5   |
| 8530900000 | Parts  | 8         | Year 5   |
| 8531       | Electric sound or visual signalling apparatus(for example,bells,sirens,indicator panels,burglar or fire alarms),other than those of heading 85.12 or 85.30.  |           |          |
| 853110     | Burglar or fire alarms and similar apparatus   |           |          |
| 8531101000 | Burglar alarms   | 8         | Year 5   |
| 8531102000 | Fire alarms  | 8         | Year 5   |
| 8531103000 | Gas alarms   | 8         | Year 5   |
| 8531104000 | Electric bells   | 8         | Year 5   |
| 8531105000 | Sirens   | 8         | Year 5   |
| 8531109000 | Other sound or signalling apparatus  | 8         | Year 5   |
| 8531200000 | Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes(LED)  |           | Year 0   |
| 8531800000 | Other apparatus  | 8         | Year 5   |
| 853190     | Parts  |           |          |
| 8531901000 | Of subheading 8531.10  | 8         | Year 5   |
| 8531902000 | Of subheading 8531.20  |           | Year 0   |
| 8531909000 | Other  | 8         | Year 5   |
| 8532       | Electrical capacitors, fixed, variable or adjustable (pre-set).  |           |          |
| 8532100000 | Fixed capacitors designed for use in 50/60Hz circuits and having a reactive power handling capacity of not less than 0.5kvar(power capacitors)   |           | Year 0   |
| 85322      | Other fixed capacitors:  |           |          |
| 8532210000 | Tantalum   |           | Year 0   |
| 8532220000 | Aluminium electrolytic   |           | Year 0   |
| 8532230000 | Ceramic dielectric, single layer   |           | Year 0   |
| 8532240000 | Ceramic dielectric,multilayer  |           | Year 0   |
| 8532250000 | Dielectric of paper or plastics  |           | Year 0   |
| 8532290000 | Other  |           | Year 0   |
| 853230     | Variable or adjustable(pre-set) capacitors   |           |          |
| 8532301000 | Variable polyethylene capacitors   |           | Year 0   |
| 8532309000 | Other  |           | Year 0   |
| 853290     | Parts  |           |          |
| 8532901000 | Of fixed capacitors  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8532902000 | Of variable capacitors   |           | Year 0   |
| 8532909000 | Other  |           | Year 0   |
| 8533       | Electrical resistors(including rheostats and potentiometers), other than heating resistors.  |           |          |
| 8533100000 | Fixed carbon resistors, composition or film types  |           | Year 0   |
| 85332      | Other fixed resistors:   |           |          |
| 853321     | For a power handling capacity not exceeding 20W  |           |          |
| 8533211000 | Of chip-type   |           | Year 0   |
| 8533219000 | Other  |           | Year 0   |
| 853329     | Other  |           |          |
| 8533291000 | Of chip-type   |           | Year 0   |
| 8533299000 | Other  |           | Year 0   |
| 85333      | Wirewound variable resistors, including rheostats and potentiometers:  |           |          |
| 8533310000 | For a power handling capacity not exceeding 20W  |           | Year 0   |
| 8533390000 | Other  |           | Year 0   |
| 853340     | Other variable resistors, including rheostats and potentiometers   |           |          |
| 8533401000 | Variable carbon resistors  |           | Year 0   |
| 8533402000 | Thermistor   |           | Year 0   |
| 8533403000 | Varistor   |           | Year 0   |
| 8533409000 | Other  |           | Year 0   |
| 853390     | Parts  |           |          |
| 8533901000 | Of variable resistors  |           | Year 0   |
| 8533909000 | Other  |           | Year 0   |
| 853400     | Printed circuits.  |           |          |
| 8534001000 | 1. Obtaind by forming with passive elements (inductanceds, resistors and capacitoers)  |           | Year 0   |
| 8534002000 | 2. Of tape type or obtained by forming with circuits which function as lead frames   |           | Year 0   |
| 8534009000 | 3. Other   |           | Year 0   |
| 8535       | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example,switches,fuses,lightning arresters,voltage limiters,surge suppressors,plugs and junction boxes),for a voltage exceeding 1,000 volts. |           |          |
| 8535100000 | Fuses  | 8         | Year 5   |
| 85352      | Automatic circuit breakers:  |           |          |
| 853521     | For a voltage of less than 72.5kV  |           |          |
| 8535211000 | Rated at less than 7.25kV  | 8         | Year 5   |
| 8535212000 | Rated at 7.25kV and more but less than 75.5kV  | 8         | Year 5   |
| 853529     | Other  |           |          |
| 8535291000 | Rated at less than 200kV   |           | Year 0   |
| 8535292000 | Rated at 200kV and more  |           | Year 0   |
| 853530     | Isolating switches and make-and-break switches   |           |          |
| 8535301000 | Rated at less than 7.25kV  | 8         | Year 5   |
| 8535302000 | Rated at 7.25kV and more but less than 72.5kV  | 8         | Year 5   |
| 8535303000 | Rated at 72.5kV and more but less than 200kV   | 8         | Year 5   |
| 8535304000 | Rated at 200kV and more  | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8535400000 | Lightning arresters, voltage limiters and surge suppressors  |           | Year 0   |
| 853590     | Other  |           |          |
| 8535901000 | Connector  | 8         | Year 5   |
| 8535902000 | Electrical terminal  | 8         | Year 5   |
| 8535909000 | Other  | 8         | Year 5   |
| 8536       | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.  |           |          |
| 853610     | Fuses  |           |          |
| 8536101000 | Of tube-type   | 8         | Year 5   |
| 8536109000 | Other  | 8         | Year 5   |
| 8536200000 | Automatic circuit breakers   |           | Year 0   |
| 8536300000 | Other apparatus for protecting electrical circuits   |           | Year 0   |
| 85364      | Relays:  |           |          |
| 8536410000 | For a voltage not exceeding 60V  | 8         | Year 10  |
| 8536490000 | Other  | 8         | Year 5   |
| 853650     | Other switches   |           |          |
| 8536501000 | Rotary type  | 8         | Year 5   |
| 8536502000 | Push-button type   | 8         | Year 5   |
| 8536503000 | Micro-type   | 8         | Year 5   |
| 8536504000 | Of magnet switches (including magnretic contactors)  | 8         | Year 5   |
| 85365090   | Other  |           |          |
| 8536509010 | Electromechanical snap-action switches for a current not exceeding 11 amps   |           | Year 0   |
| 8536509020 | Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)   |           | Year 0   |
| 8536509030 | Of temperature protected, consisting of a transistor and a logic chip(chip-on-chip technology) for a voltage not exceeding 1,000 volts   |           | Year 0   |
| 8536509090 | Other  | 8         | Year 10  |
| 85366      | Lamp-holders, plugs and sokets:  |           |          |
| 8536610000 | Lamp-holders   | 8         | Year 5   |
| 853669     | Other  |           |          |
| 8536691000 | For co-axial cables and printed circuits   |           | Year 0   |
| 8536699000 | Other  | 8         | Year 5   |
| 853690     | Other apparatus  |           |          |
| 8536901000 | Junction boxes   |           | Year 0   |
| 85369090   | Other  |           |          |
| 8536909010 | Connection and contact elements for wires and cables   |           | Year 0   |
| 8536909090 | Other  | 8         | Year 10  |
| 8537       | Boards,panels,consoles,desks,cabinets and other bases,equipped with two or more apparatus of heading 85.35 or 85.36,for electric control or the distribution of electricity,including those incorporating instruments or appartus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. |           |          |
| 853710     | For a voltage not exceeding 1,000V   |           |          |
| 8537101000 | Switch boards  | 8         | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8537102000 | Automatic control panels  | 8         | Year 10  |
| 8537109000 | Other   | 8         | Year 10  |
| 853720     | For a voltage exceeding 1,000V  |           |          |
| 8537201000 | Switch boards   | 8         | Year 10  |
| 8537202000 | Automatic control panels  | 8         | Year 10  |
| 8537209000 | Other   | 8         | Year 10  |
| 8538       | Parts suitable for use solely or principally with the apparatus of heading 85.35,85.36 or 85.37.                                  |           |          |
| 8538100000 | Boards, panels, consoles, desks, cabinets and other bases for<br>the goods of heading 85.37, not equipped with their<br>apparatus |           | Year 0   |
| 853890     | Other   |           |          |
| 8538901000 | Of switches   | 8         | Year 10  |
| 8538902000 | Of automatic circuit breakers   | 8         | Year 5   |
| 8538903000 | Of relays   | 8         | Year 5   |
| 8538904000 | Of automatic control panels   | 8         | Year 10  |
| 8538909000 | Other   | 8         | Year 5   |
| 8539       | Electric filament or discharge lamps,including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.             |           |          |
| 8539100000 | 1. Sealed beam lamp units   | 8         | Year 5   |
| 85392      | 2. Other filament lamps, excluding ultra-violet or infra-red lamps:   |           |          |
| 8539210000 | Tungsten halogen  | 8         | Year 5   |
| 853922     | Other, of a power not exceeding 200W and for a voltage exceeding 100V   |           |          |
| 8539221000 | Incandescent lamps  | 8         | Year 5   |
| 8539222000 | Decoration lamps  | 8         | Year 5   |
| 8539223000 | Beam lamps  | 8         | Year 5   |
| 8539224000 | Attracting fish lamps   | 8         | Year 5   |
| 8539229000 | Other   | 8         | Year 5   |
| 8539290000 | Other   | 8         | Year 5   |
| 85393      | 3. Discharge lamps, other than ultra-violet lamps:  |           |          |
| 8539310000 | Fluorescent,hot cathode   | 8         | Year 5   |
| 853932     | Mercury or sodium vapour lamps; metal halide lamps  |           |          |
| 8539321000 | Mercury lamps   | 8         | Year 5   |
| 8539322000 | Sodium vapout lamps   | 8         | Year 5   |
| 8539323000 | Metal halide lamps  | 8         | Year 5   |
| 8539390000 | Other   | 8         | Year 5   |
| 85394      | 4. Ultra-violet or infra-red lamps; arc-lamps:  |           |          |
| 8539410000 | A. Arc lamps  | 8         | Year 5   |
| 853949     | B. Other  |           |          |
| 85394910   | (1) Ultra-violet lamps  |           |          |
| 8539491010 | (a) Of machines and mechanical appliances for making semiconductor devices  | 3         | Year 5   |
| 8539491090 | (b) Other   | 8         | Year 5   |
| 8539492000 | (2) Infra-red lamps   | 8         | Year 5   |
| 853990     | 5. Parts  |           |          |
| 8539901000 | Of filament lamps   | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8539902000 | Of discharge lamps  | 8         | Year 5   |
| 8539909000 | Other   | 8         | Year 5   |
| 8540       | Thermionic,cold cathode or photo-cathode valves and tubes(for example,vacuum or vapour or gas filled valves and tubes,mercury are rectifying valves and tubes,cathode-ray tubes,television camera tubes).                                     |           |          |
| 85401      | Cathode-ray television picture tubes, including video monitor cathode-ray tubes:  |           |          |
| 8540110000 | Colour  | 8         | Year 5   |
| 8540120000 | Black and white or other monochrome   | 8         | Year 5   |
| 854020     | Television camera tubes; image converters and intensifiers; other photo-cathodetubes  |           |          |
| 8540201000 | Television camera tubes.  | 8         | Year 5   |
| 8540209000 | Other   | 8         | Year 5   |
| 8540400000 | Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm   | 8         | Year 5   |
| 8540500000 | Data/graphic display tubes, black and white or other monochrome   | 8         | Year 5   |
| 854060     | Other cathode-ray tubes   |           |          |
| 8540601000 | Colour  | 8         | Year 10  |
| 8540609000 | Other   | 8         | Year 5   |
| 85407      | Microwave tubes(for example,magnetrons,klystrons,travelling wave tubes,carcinotrons), excluding grid-controlled tubes:  |           |          |
| 8540710000 | Magnetrons  | 8         | Year 10  |
| 8540720000 | Klystrons   | 8         | Year 5   |
| 8540790000 | Other   | 8         | Year 5   |
| 85408      | Other valves and tubes:   |           |          |
| 8540810000 | Receiver or amplifier valves and tubes  | 8         | Year 5   |
| 854089     | Other   |           |          |
| 8540891000 | Thermionic valves and tubes for transmitters  | 8         | Year 5   |
| 8540892000 | Discharge tubes   | 8         | Year 5   |
| 8540893000 | Digitron  | 8         | Year 5   |
| 8540899000 | Other   | 8         | Year 5   |
| 85409      | Parts:  |           |          |
| 854091     | Of cathode-ray tubes  |           |          |
| 8540911000 | Deflection coils  | 8         | Year 5   |
| 8540912000 | Electronic guns   | 8         | Year 5   |
| 8540913000 | Shadow mask   | 8         | Year 5   |
| 8540919000 | Other   | 8         | Year 5   |
| 8540990000 | Other   | 8         | Year 5   |
| 8541       | Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals. |           |          |
| 854110     | 1. Diodes, other than photosensitive or light emitting diodes   |           |          |
| 8541101000 | Chips,dice and wafers not yet cut into chips  |           | Year 0   |
| 8541109000 | Other   |           | Year 0   |
| 85412      | 2. Transistors, other than photosensitive transistors:  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 854121     | With a dissipation rate of less than 1W   |           |          |
| 8541211000 | Chips,dice and wafers not yet cut into chips  |           | Year 0   |
| 8541219000 | Other   |           | Year 0   |
| 854129     | Other   |           |          |
| 8541291000 | Chips, dice and wafers not yet cut into chips   |           | Year 0   |
| 8541299000 | Other   |           | Year 0   |
| 854130     | 3. Thyristors, diacs and triacs, other than photosensistive devices   |           |          |
| 8541301000 | Chips, dice and wafers not yet cut into chips   |           | Year 0   |
| 8541302000 | Thyristors  |           | Year 0   |
| 8541303000 | Diacs   |           | Year 0   |
| 8541304000 | Triacs  |           | Year 0   |
| 854140     | 4. Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes |           |          |
| 8541401000 | Chips, dice and wafers not yet cut into chips   |           | Year 0   |
| 85414020   | Light emitting diodes   |           |          |
| 8541402010 | Laser devices   |           | Year 0   |
| 8541402090 | Other   |           | Year 0   |
| 85414090   | Other   |           |          |
| 8541409010 | Photovoltaic cells  |           | Year 0   |
| 8541409020 | Photovoltaic cells(photovoltaic cells,including solar cells,photodiodes,photocouples and photorelays  |           | Year 0   |
| 8541409030 | Charge coupled devices(CCD)   |           | Year 0   |
| 8541409090 | Other   |           | Year 0   |
| 854150     | 5. Other semiconductor devices  |           |          |
| 8541501000 | Chips, dice and wafers not yet cut into chips   |           | Year 0   |
| 8541502000 | Rectifier devices   |           | Year 0   |
| 8541509000 | Other   |           | Year 0   |
| 854160     | 6. Mounted piezo-electric crystals  |           |          |
| 8541601000 | Crystal vibrator  |           | Year 0   |
| 8541609000 | Other   |           | Year 0   |
| 854190     | 7. Parts  |           |          |
| 8541901000 | A. Lead frames  |           | Year 0   |
| 8541902000 | B. Of diodes  |           | Year 0   |
| 8541903000 | C. Of transistors   |           | Year 0   |
| 8541909000 | D. Other  |           | Year 0   |
| 8542       | Electronic integrated circuits and microassemblies.   |           |          |
| 8542100000 | Cards incorporating an electronic integrated circuit ("smart" cards)  |           | Year 0   |
| 85422      | 2. Monolithic integrated circuits:  |           |          |
| 854221     | Digital   |           |          |
| 8542211000 | Chips, dice and wafers not yet cut into chips   |           | Year 0   |
| 85422120   | Memory devices  |           |          |
| 8542212010 | DRAM (Dynamic random access memory)   |           | Year 0   |
| 8542212020 | SRAM(Static random access memory)   |           | Year 0   |
| 8542212030 | Flash memory  |           | Year 0   |
| 8542212090 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8542213000 | Central processing unit(CPU) for computer   |           | Year 0   |
| 8542219000 | Other   |           | Year 0   |
| 854229     | Other   |           |          |
| 8542291000 | Chips,dice and wafers not yet cut into chips  |           | Year 0   |
| 8542299000 | Other   |           | Year 0   |
| 8542600000 | 3. Hybrid integrated circuits   |           | Year 0   |
| 8542700000 | 4. Electronic microassemblies   |           | Year 0   |
| 854290     | 5. Parts  |           |          |
| 8542901000 | Lead frames   |           | Year 0   |
| 8542909000 | Other   |           | Year 0   |
| 8543       | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.  |           |          |
| 85431      | 1. Particle accelerators:   |           |          |
| 8543110000 | lon implanters for doping semiconductor materials   |           | Year 0   |
| 8543190000 | Other   | 8         | Year 5   |
| 8543200000 | 2. Signal generators  | 8         | Year 10  |
| 8543300000 | 3. Machines and apparatus for electroplating, electrolysis or electrophoresis   |           | Year 0   |
| 8543400000 | 4. Electric fence energisers  |           | Year 0   |
| 85438      | 5. Other machines and apparatus:  |           |          |
| 8543810000 | Proximity cards and tags  |           | Year 0   |
| 854389     | Other   |           |          |
| 85438910   | For household type  |           |          |
| 8543891010 | Medicated water electrolysis apparatus  |           | Year 0   |
| 8543892000 | Electrical machines with translation or dictionary functions  |           | Year 0   |
| 85438990   | Other   |           |          |
| 8543899010 | High frequency amplifiers   | 8         | Year 10  |
| 8543899020 | Detectors,including optical sensor  | 8         | Year 5   |
| 8543899030 | Electrical nerve stimulation (T.E.N.S)  |           | Year 0   |
| 8543899090 | Other   | 8         | Year 10  |
| 854390     | 6. Parts  |           |          |
| 85439010   | For the purpose of semiconductor manufacturing  |           |          |
| 8543901010 | Of ion implanters for doping semiconductor materials  |           | Year 0   |
| 8543901090 | Other   | 8         | Year 5   |
| 85439090   | Other   |           |          |
| 8543909010 | Flat panel displays for electrical machines with transition or dictionary functions(including LCD, Electro Luminescence, Plasma and other technologies)   |           | Year 0   |
| 8543909020 | Printed Circuit Assemblies for electrical machines with transition or dictionary functions, which consist of one or more printed circuits of heading 85.34  |           | Year 0   |
| 8543909090 | Other   | 8         | Year 5   |
| 8544       | Insulated (including enamelled or anodised) wire,cable (including co-axial cable) and other insulated electric conductors; whether or not fitted with connectors; optical fibre cables,made up of individually sheathed fibres,whether or not assembled with electric conductors or fitted with connectors. |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 85441      | Winding wire:   |           |          |
| 854411     | Of copper   |           |          |
| 8544111000 | Insulating lacquer or enamel insulated  | 8         | Year 10  |
| 8544119000 | Other   | 8         | Year 10  |
| 8544190000 | Other   |           | Year 0   |
| 8544200000 | Co-axial cable and other co-axial electric conductors                                   | 8         | Year 5   |
| 8544300000 | Ignition wiring sets and other wiring sets of a kind used invehicles, aircraft or ships |           | Year 0   |
| 85444      | Other electric conductors, for a voltage not exceeding 80V:                             |           |          |
| 854441     | Fitted with connectors  |           |          |
| 85444110   | Paper insulated wire  |           |          |
| 8544411010 | Of a kind used for telecommunications   |           | Year 0   |
| 8544411090 | Other   |           | Year 0   |
| 85444120   | Plastic insulated wire  |           |          |
| 8544412010 | Of a kind used for telecommunications   |           | Year 0   |
| 8544412090 | Other   | 8         | Year 5   |
| 85444190   | Other   |           |          |
| 8544419010 | Of a kind used for telecommunications   |           | Year 0   |
| 8544419090 | Other   | 8         | Year 10  |
| 854449     | Other   |           |          |
| 85444910   | Paper insulated wire  |           |          |
| 8544491010 | Of a kind used for telecommunications   |           | Year 0   |
| 8544491090 | Other   |           | Year 0   |
| 85444920   | Plastic insulated wire  |           |          |
| 8544492010 | Of a kind used for telecommunications   |           | Year 0   |
| 8544492090 | Other   |           | Year 0   |
| 85444990   | Other   |           |          |
| 8544499010 | Of a kind used for telecommunications   |           | Year 0   |
| 8544499090 | Other   | 8         | Year 10  |
| 85445      | Other electric conductors, for a voltage exceeding 80V but not exceeding 1,000V:        |           |          |
| 854451     | Fitted with connectors  |           |          |
| 85445110   | Rubber insulated wire   |           |          |
| 8544511010 | Of a kind used for telecommunications   |           | Year 0   |
| 8544511090 | Other   |           | Year 0   |
| 85445120   | Plastic insulated wire  |           |          |
| 8544512010 | Of a kind used for telecommunications   |           | Year 0   |
| 8544512090 | Other   | 8         | Year 10  |
| 85445190   | Other   |           |          |
| 8544519010 | Of a kind used for telecommunications   |           | Year 0   |
| 8544519090 | Other   | 8         | Year 10  |
| 854459     | Other   |           |          |
| 8544591000 | Rubber insulated wire   | 8         | Year 10  |
| 8544592000 | Plastic insulated wire  | 8         | Year 10  |
| 8544599000 | Other   | 8         | Year 10  |
| 854460     | Other electric conductors, for a voltage exceeding 1,000V                               |           |          |
| 85446010   | For a voltage not exceeding 10kV  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8544601010 | Plastic insulated wire  | 8         | Year 5   |
| 8544601090 | Other   | 8         | Year 5   |
| 85446020   | For a voltage exceeding 10kV but not exceeding 100kV  |           |          |
| 8544602010 | Plastic insulated wire  | 8         | Year 5   |
| 8544602090 | Other   | 8         | Year 5   |
| 85446030   | For a voltage exceeding 100kV   |           |          |
| 8544603010 | Plastic insulated wire  | 8         | Year 5   |
| 8544603090 | Other   | 8         | Year 5   |
| 8544700000 | Optical fibre cables  |           | Year 0   |
| 8545       | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.   |           |          |
| 85451      | 1. Electrodes:  |           |          |
| 8545110000 | A. Of a kind used for furnaces  |           | Year 0   |
| 8545190000 | B. Other  |           | Year 0   |
| 8545200000 | 2. Brushes  |           | Year 0   |
| 854590     | 3. Other  |           |          |
| 8545901000 | Carbons rod   | 8         | Year 5   |
| 8545909000 | Other   | 8         | Year 5   |
| 8546       | Electrical insulators of any material.  |           |          |
| 854610     | Of glass  |           |          |
| 8546101000 | Rated at not more than 1,000V   |           | Year 0   |
| 8546102000 | Rated at more than 1,000V   |           | Year 0   |
| 854620     | Of ceramics   |           |          |
| 8546201000 | Rated at not more than 1,000V   |           | Year 0   |
| 8546202000 | Rated at more than 1,000V but not more than 10kV  |           | Year 0   |
| 8546203000 | Rated at more than 10kV but not more than 100kV   |           | Year 0   |
| 8546204000 | Rated at more than 100kV but not more than 300kV  |           | Year 0   |
| 8546205000 | Rated at more than 300kV  |           | Year 0   |
| 854690     | Other   |           |          |
| 8546901000 | Artificial plastic insulators   |           | Year 0   |
| 8546909000 | Other   |           | Year 0   |
| 8547       | Insulating fittings for electrical machines, appliances or equipment, being fitting wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes os assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material. |           |          |
| 8547100000 | Insulating fittings of ceramics   |           | Year 0   |
| 8547200000 | Insulating fittings of plastics   |           | Year 0   |
| 8547900000 | Other   | 8         | Year 5   |
| 8548       | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; eletrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.  |           |          |
| 854810     | 1. Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8548101000 | A. Of subheading 3824.90  | 6.5       | Year 10  |
| 8548102000 | B. Of subheading 7204.21,7204.29,7204.30 or 7204.49   | 1         | Year 10  |
| 8548103000 | C. Of subheading 74.04  |           | Year 0   |
| 8548104000 | D. Of subheading 7503 or 7902   | 1         | Year 10  |
| 8548105000 | E. Of subheading 78.02  | 1         | Year 10  |
| 8548106000 | F. Of subheading 8107.10.2000 or 8111.00  | 5         | Year 10  |
| 8548107000 | G. Of heading 85.06(other than parts of subheading  | 8         | Year 10  |
| 8548109000 | H. Other  | 8         | Year 10  |
| 86         | Railway or tramway locomotives,rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds |           |          |
| 8601       | Rail locomotives powered from an external source of electricity or by electric accumulators.  |           |          |
| 8601100000 | Powered from an external source of electricity  |           | Year 0   |
| 8601200000 | 2. Powered by electric accumulators   |           | Year 0   |
| 8602       | Other rail locomotives; locomotive tenders.   |           |          |
| 8602100000 | 1. Diesel-electric locomotives  |           | Year 0   |
| 8602900000 | 2. Other  |           | Year 0   |
| 8603       | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.  |           |          |
| 860310     | 1. Powered from an external source of electricity   |           |          |
| 8603101000 | Coaches   |           | Year 0   |
| 8603102000 | Vans and trucks   |           | Year 0   |
| 860390     | 2. Other  |           |          |
| 8603901000 | Coaches   |           | Year 0   |
| 8603902000 | Vans and trucks   |           | Year 0   |
| 860400     | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).                      |           |          |
| 8604001000 | Workshops   |           | Year 0   |
| 8604002000 | Cranes  |           | Year 0   |
| 8604003000 | Testing coaches   |           | Year 0   |
| 8604004000 | Track inspection vehicles   |           | Year 0   |
| 8604009000 | Other   |           | Year 0   |
| 860500     | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).              |           |          |
| 86050010   | 1. Coaches  |           |          |
| 8605001010 | Sleeping cars   |           | Year 0   |
| 8605001090 | Other   |           | Year 0   |
| 8605002000 | 2. Luggage vans   |           | Year 0   |
| 8605003000 | 3. Travelling post office coaches   |           | Year 0   |
| 8605004000 | 4. Hospital coaches   |           | Year 0   |
| 8605009000 | 5. Other  |           | Year 0   |
| 8606       | Railway or tramway goods vans and wagons,not self-propelled.  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8606100000 | 1. Tank wagons and the like   |           | Year 0   |
| 8606200000 | 2. Insulated or refrigerated vans and wagons, other than those of subheading 8606.10  |           | Year 0   |
| 8606300000 | 3. Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20  |           | Year 0   |
| 86069      | 4. Other:   |           |          |
| 8606910000 | A. Covered and closed   |           | Year 0   |
| 8606920000 | B. Open,with non-removable sides of a height exceeding 60cm   |           | Year 0   |
| 8606990000 | C. Other  |           | Year 0   |
| 8607       | Parts of railway or tramway locomotives or rolling-stock.   |           |          |
| 86071      | 1. Bogies,bissel-bogies,axles and wheels, and parts thereof:  |           |          |
| 8607110000 | A. Driving bogies and bissel-bogies   |           | Year 0   |
| 8607120000 | B. Other bogies and bissel-bogies   |           | Year 0   |
| 860719     | C. Other,including parts  |           |          |
| 8607191000 | Axles   |           | Year 0   |
| 8607192000 | Wheels  |           | Year 0   |
| 8607193000 | Pair of axle and wheel  |           | Year 0   |
| 8607199000 | Other   |           | Year 0   |
| 86072      | 2. Brakes and parts thereof:  |           |          |
| 8607210000 | A. Air brakes and parts thereof   |           | Year 0   |
| 8607290000 | B. Other  |           | Year 0   |
| 860730     | 3. Hooks and other coupling devices, buffers, and parts thereof.  |           |          |
| 8607301000 | Hooks   |           | Year 0   |
| 8607302000 | Coupling device   |           | Year 0   |
| 8607303000 | Buffers   |           | Year 0   |
| 8607309000 | Other   |           | Year 0   |
| 86079      | 4. Other:   |           |          |
| 8607910000 | A. Of locomotives   |           | Year 0   |
| 8607990000 | B. Other  |           | Year 0   |
| 860800     | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling,safety or traffic control equipment for railways,tramways,roads,inland waterways,parking facilities,port installations or airfields; parts of the foregoing. |           |          |
| 8608001000 | Railway or tramway track fixtures and fittings  |           | Year 0   |
| 8608002000 | Mechanical signalling, safety or traffic control equipment  |           | Year 0   |
| 8608009000 | Parts   |           | Year 0   |
| 860900     | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.   |           |          |
| 8609001000 | For the transport of fluids   |           | Year 0   |
| 8609002000 | For the transport of compressed gas   |           | Year 0   |
| 8609003000 | For the transport of ordinary goods and material  |           | Year 0   |
| 8609004000 | For the transport of live animals   |           | Year 0   |
| 8609005000 | Of freezer and refrigerator   |           | Year 0   |
| 8609009000 | Other   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 87         | Vehicles other than railway or tramway rolling-stock,and parts and accessories thereof   |           |          |
| 8701       | Tractors (other than tractors of heading 87.09).   |           |          |
| 8701100000 | 1. Pedestrian controlled tractors  |           | Year 0   |
| 8701200000 | 2. Road tractors for semi-trailers   |           | Year 0   |
| 8701300000 | 3. Track-laying tractors   |           | Year 0   |
| 870190     | 4. Other   |           |          |
| 8701901000 | A. Road tractors for trailers  |           | Year 0   |
| 8701909    | B. Other   |           |          |
| 87019091   | Agricultural tractors  |           |          |
| 8701909110 | Of less than 50HP  |           | Year 0   |
| 8701909190 | Other  |           | Year 0   |
| 8701909900 | Other  |           | Year 0   |
| 8702       | Motor vehicles for the transport of ten or more persons, including the driver.   |           |          |
| 870210     | With compression-ignition internal combustion piston engine(diesel or semi-diesel)   |           |          |
| 8702101000 | Micro-buses  |           | Year 0   |
| 8702109000 | Other  |           | Year 0   |
| 8702900000 | Other  |           | Year 0   |
| 8703       | Motor cars and other motor vehicles principally designed for<br>the transport of persons(other than those of heading<br>87.02),including station wagons and racing cars. |           |          |
| 870310     | Vehicles specially designed for travelling on snow;golf cars and similar vehicles  |           |          |
| 8703101000 | For travelling on snow   |           | Year 0   |
| 8703102000 | Golf cars  |           | Year 0   |
| 8703109000 | Other  |           | Year 0   |
| 87032      | Other vehicles, with spark-ignition internal combustion reciprocating piston engine:   |           |          |
| 870321     | Of a cylinder capacity not exceeding 1,000cc   |           |          |
| 8703211000 | Of sedan type  |           | Year 0   |
| 8703212000 | of jeep type   |           | Year 0   |
| 8703213000 | Carryall truck type,sedan delivery type and similar type   |           | Year 0   |
| 8703214000 | Station wagons   |           | Year 0   |
| 8703215000 | Ambulances   |           | Year 0   |
| 8703216000 | Home cars  |           | Year 0   |
| 8703219000 | Other  |           | Year 0   |
| 870322     | Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc   |           |          |
| 8703221000 | Of sedan type  |           | Year 0   |
| 8703222000 | of jeep type   |           | Year 0   |
| 8703223000 | Carryall truck type, sedan delivery type and similar type  |           | Year 0   |
| 8703224000 | Station wagons   |           | Year 0   |
| 8703225000 | Ambulances   |           | Year 0   |
| 8703226000 | Home cars  |           | Year 0   |
| 8703229000 | Other  |           | Year 0   |
| 870323     | Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8703231000 | Of sedan type  |           | Year 0   |
| 8703232000 | of jeep type   |           | Year 0   |
| 8703233000 | Carryall truck type,sedan delivery type and similar type   |           | Year 0   |
| 8703234000 | Station wagons   |           | Year 0   |
| 8703235000 | Ambulances   |           | Year 0   |
| 8703236000 | Home cars  |           | Year 0   |
| 8703239000 | Other  |           | Year 0   |
| 870324     | Of a cylinder capacity exceeding 3,000cc   |           |          |
| 8703241000 | Of sedan type  |           | Year 0   |
| 8703242000 | of jeep type   |           | Year 0   |
| 8703243000 | Carryall truck type,sedan delivery type and similar type   |           | Year 0   |
| 8703244000 | Station wagons   |           | Year 0   |
| 8703245000 | Ambulances   |           | Year 0   |
| 8703246000 | Home cars  |           | Year 0   |
| 8703249000 | Other  |           | Year 0   |
| 87033      | Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): |           |          |
| 870331     | Of a cylinder capacity not exceeding 1,500cc   |           |          |
| 8703311000 | Of sedan type  |           | Year 0   |
| 8703312000 | of jeep type   |           | Year 0   |
| 8703313000 | Carryall truck type,sedan delivery type and similar type   |           | Year 0   |
| 8703314000 | Station wagons   |           | Year 0   |
| 8703315000 | Ambulances   |           | Year 0   |
| 8703316000 | Home cars  |           | Year 0   |
| 8703319000 | Other  |           | Year 0   |
| 870332     | Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc                                   |           |          |
| 8703321000 | Of sedan type  |           | Year 0   |
| 8703322000 | of jeep type   |           | Year 0   |
| 8703323000 | Carryall truck type, sedan delivery type and similar type  |           | Year 0   |
| 8703324000 | Station wagons   |           | Year 0   |
| 8703325000 | Ambulances   |           | Year 0   |
| 8703326000 | Home cars  |           | Year 0   |
| 8703329000 | Other  |           | Year 0   |
| 870333     | Of a cylinder capacity exceeding 2,500cc   |           |          |
| 8703331000 | Of sedan type  |           | Year 0   |
| 8703332000 | of jeep type   |           | Year 0   |
| 8703333000 | Carryall truck type, sedan delivery type and similar type  |           | Year 0   |
| 8703334000 | Station wagons   |           | Year 0   |
| 8703335000 | Ambulances   |           | Year 0   |
| 8703336000 | Home cars  |           | Year 0   |
| 8703339000 | Other  |           | Year 0   |
| 870390     | Other  |           |          |
| 8703901000 | Of sedan type  |           | Year 0   |
| 8703902000 | of jeep type   |           | Year 0   |
| 8703903000 | Carryall truck type,sedan delivery type and similar type   |           | Year 0   |
| 8703904000 | Station wagons   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8703905000 | Ambulances  |           | Year 0   |
| 8703906000 | Home cars   |           | Year 0   |
| 8703907000 | Electric vehicle  |           | Year 0   |
| 8703909000 | Other   |           | Year 0   |
| 8704       | Motor vehicles for the transport of goods.  |           |          |
| 8704100000 | Dumpers designed for off-highway use  |           | Year 0   |
| 87042      | Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): |           |          |
| 870421     | g.v.w.not exceeding 5 tonnes  |           |          |
| 8704211000 | General motor vehicles for the transport of goods   |           | Year 0   |
| 87042190   | Other   |           |          |
| 8704219010 | Freezer and refrigerator vehicles   |           | Year 0   |
| 8704219020 | Tank lorries  |           | Year 0   |
| 8704219090 | Other   |           | Year 0   |
| 870422     | g.v.w.exceeding 5 tonnes but not exceeding 20 tonnes  |           |          |
| 8704221000 | General motor vehicles for the transport of goods   |           | Year 0   |
| 87042290   | Other   |           |          |
| 8704229010 | Freezer and refrigerator vehicles   |           | Year 0   |
| 8704229020 | Tank lorries  |           | Year 0   |
| 8704229090 | Other   |           | Year 0   |
| 870423     | g.v.w.exceeding 20 tonnes:  |           |          |
| 8704231000 | General motor vehicles for the transport of goods   |           | Year 0   |
| 87042390   | Other   |           |          |
| 8704239010 | Freezer and refrigerator vehicles   |           | Year 0   |
| 8704239020 | Tank lorries  |           | Year 0   |
| 8704239090 | Other   |           | Year 0   |
| 87043      | Other, with spark-ignition internal combustion piston engine:                               |           |          |
| 870431     | g.v.w.not exceeding 5 tonnes  |           |          |
| 8704311000 | General motor vehicles for the transport of goods   |           | Year 0   |
| 87043190   | Other   |           |          |
| 8704319010 | Freezer and refrigerator vehicles   |           | Year 0   |
| 8704319020 | Tank lorries  |           | Year 0   |
| 8704319090 | Other   |           | Year 0   |
| 870432     | g.v.w.exceeding 5 tonnes  |           |          |
| 8704321000 | General motor vehicles for the transport of goods   |           | Year 0   |
| 87043290   | Other   |           |          |
| 8704329010 | Freezer and refrigerator vehicles   |           | Year 0   |
| 8704329020 | Tank lorries  |           | Year 0   |
| 8704329090 | Other   |           | Year 0   |
| 870490     | Other   |           |          |
| 8704901000 | General motor vehicles for the transport of goods   |           | Year 0   |
| 87049090   | Other   |           |          |
| 8704909010 | Freezer and refrigerator vehicles   |           | Year 0   |
| 8704909020 | Tank lorries  |           | Year 0   |
| 8704909090 | Other   | 1         | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8705       | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). |           |          |
| 870510     | Crane lorries   |           |          |
| 8705101000 | Of telescopic boom type   |           | Year 0   |
| 8705102000 | Of latticed boom type   |           | Year 0   |
| 8705109000 | Other   |           | Year 0   |
| 8705200000 | Mobile drilling derricks  |           | Year 0   |
| 8705300000 | Fire fighting vehicles  |           | Year 0   |
| 8705400000 | Concrete-mixer lorries  |           | Year 0   |
| 870590     | Other   |           |          |
| 87059010   | Spraying lorries  |           |          |
| 8705901010 | Agicultural spraying lorries  |           | Year 0   |
| 8705901090 | Other   |           | Year 0   |
| 87059090   | Other   |           |          |
| 8705909010 | Breakdown lorries   |           | Year 0   |
| 8705909020 | Road sweeper lorries  |           | Year 0   |
| 8705909030 | Mobile workshops  |           | Year 0   |
| 8705909040 | Mobile broadcast vans   |           | Year 0   |
| 8705909050 | Mobile clinics  |           | Year 0   |
| 8705909060 | Telegraphy,radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles  |           | Year 0   |
| 8705909070 | Snow-ploughs and snow-blowers   |           | Year 0   |
| 8705909090 | Other   |           | Year 0   |
| 870600     | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.   |           |          |
| 87060010   | 1. For the motor Vehicles falling within heading 87.01  |           |          |
| 8706001010 | A. Of those specified in subheading 8701.20.0000, 8701.90.1000  |           | Year 0   |
| 8706001090 | B. Other  |           | Year 0   |
| 8706002000 | 2. For the motor vehicles falling within heading 87.02  |           | Year 0   |
| 8706003000 | 3. For the motor vehicles falling within heading 87.03  |           | Year 0   |
| 8706004000 | 4. For the motor vehicles falling within heading 87.04  |           | Year 0   |
| 8706005000 | 5. For the motor vehicles falling within heading 87.05  |           | Year 0   |
| 8707       | Bodies(including cabs), for the motor vehicles of headings 87.01 to 87.05.  |           |          |
| 8707100000 | 1. For the vehicles of heading 87.03  |           | Year 0   |
| 870790     | 2. Other  |           |          |
| 87079010   | A. For the motor vehicles falling within heading 87.01  |           |          |
| 8707901010 | (1) Of those specified in subheading 8701.20,0000, 8701 .90.1000  |           | Year 0   |
| 8707901090 | (2) Other   |           | Year 0   |
| 8707902000 | B. For the motor vehicles falling within heading 87.02  |           | Year 0   |
| 8707903000 | C. For the motor vehicles falling within heading 87.04  |           | Year 0   |
| 8707904000 | D. For the motor vehicles falling within heading 87.05  |           | Year 0   |
| 8708       | Parts and accessories of the motor vehicles of headings 87.01 to 87.05.   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8708100000 | Bumpers and parts thereof  |           | Year 0   |
| 87082      | Other parts and accessories of bodies(including cabs):   |           |          |
| 8708210000 | Safety seat belts  |           | Year 0   |
| 870829     | Other  |           |          |
| 8708291000 | Air bags   |           | Year 0   |
| 8708299000 | Other  |           | Year 0   |
| 87083      | Brakes and servo-brakes and parts thereof:   |           |          |
| 8708310000 | Mounted brake linings  |           | Year 0   |
| 870839     | Other  |           |          |
| 8708391000 | Brake boosers  |           | Year 0   |
| 8708392000 | Electronic control brakes  |           | Year 0   |
| 8708399000 | Other  |           | Year 0   |
| 8708400000 | Gear boxes   |           | Year 0   |
| 8708500000 | Drive-axles with differential, whether or not provided with other transmission components  |           | Year 0   |
| 8708600000 | Non-driving axles and parts thereof  |           | Year 0   |
| 8708700000 | Road wheels and parts and accessories thereof  |           | Year 0   |
| 8708800000 | Suspension shock-absorbers   |           | Year 0   |
| 87089      | Other parts and accessories:   |           |          |
| 8708910000 | Radiators  |           | Year 0   |
| 8708920000 | Silencers and exhaust pipes  |           | Year 0   |
| 8708930000 | Clutches and parts thereof   |           | Year 0   |
| 8708940000 | Steering wheels, steering columns and steering boxes   |           | Year 0   |
| 870899     | Other  |           |          |
| 87089910   | Chassis  |           |          |
| 8708991010 | For the motor vehicles falling within heading 87.01  | 8         | Year 10  |
| 8708991020 | For the motor vehicles falling within heading 87.02  | 8         | Year 10  |
| 8708991030 | For the motor vehicles falling within heading 87.03  | 8         | Year 10  |
| 8708991040 | For the motor vehicles falling within heading 87.04  | 8         | Year 10  |
| 8708991050 | For the motor vehicles falling within heading 87.05  | 8         | Year 10  |
| 8708999000 | Other  | 8         | Year 10  |
| 8709       | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles. |           |          |
| 87091      | Vehicles:  |           |          |
| 8709110000 | Electrical   |           | Year 0   |
| 8709190000 | Other  |           | Year 0   |
| 8709900000 | Parts  |           | Year 0   |
| 871000     | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.   |           |          |
| 8710001000 | 1. Tanks   |           | Year 0   |
| 8710002000 | 2. Other armoured fighting vehicles, motorised   |           | Year 0   |
| 8710009000 | 3. Parts   |           | Year 0   |
| 8711       | Motorcycles(including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 871110     | With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc                       |           |          |
| 8711101000 | Motor cycles   |           | Year 0   |
| 8711102000 | Mopeds   |           | Year 0   |
| 8711103000 | Side-cars  |           | Year 0   |
| 8711109000 | Other  |           | Year 0   |
| 871120     | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc   |           |          |
| 8711201000 | Motor cycles   |           | Year 0   |
| 8711202000 | Side-cars  |           | Year 0   |
| 8711209000 | Other  |           | Year 0   |
| 871130     | With reciprocating internal combustion piston engine of a cylilnder capacity exceeding 250cc but not exceeding 500cc |           |          |
| 8711301000 | Motor cycles   |           | Year 0   |
| 8711302000 | Side-cars  |           | Year 0   |
| 8711309000 | Other  |           | Year 0   |
| 871140     | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc  |           |          |
| 8711401000 | Motor cycles   |           | Year 0   |
| 8711402000 | Side-cars  |           | Year 0   |
| 8711409000 | Other  |           | Year 0   |
| 871150     | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc                          |           |          |
| 8711501000 | Motor cycles   |           | Year 0   |
| 8711502000 | Side-cars  |           | Year 0   |
| 8711509000 | Other  |           | Year 0   |
| 871190     | Other  |           |          |
| 8711901000 | Motor cycles   |           | Year 0   |
| 8711902000 | Side-cars  |           | Year 0   |
| 8711909000 | Other  |           | Year 0   |
| 871200     | Bicycles and other cycles (including delivery tricycles),not motorised.  |           |          |
| 8712001000 | Racing bicycles  | 8         | Year 10  |
| 87120090   | Other  |           |          |
| 8712009010 | For transportation of goods  | 8         | Year 10  |
| 8712009020 | Tricycles  | 8         | Year 10  |
| 8712009090 | Other  | 8         | Year 10  |
| 8713       | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.                        |           |          |
| 8713100000 | Not mechanically propelled   |           | Year 0   |
| 8713900000 | Other  |           | Year 0   |
| 8714       | Parts and accessories of vehicles of headings 87.11 to 87.13.  |           |          |
| 87141      | Of motor-cycles(including mopeds):   |           |          |
| 8714110000 | Saddles  |           | Year 0   |
| 8714190000 | Other  |           | Year 0   |
| 8714200000 | Of carriages for disabled persons  |           | Year 0   |
| 87149      | Other:   |           |          |
| 871491     | Frames and forks,and parts thereof   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 8714911000 | Frames   |           | Year 0   |
| 8714912000 | Forks  |           | Year 0   |
| 8714919000 | Other parts  |           | Year 0   |
| 871492     | Wheel rims and spokes  |           |          |
| 8714921000 | Wheel Rims   |           | Year 0   |
| 8714922000 | Spokes   |           | Year 0   |
| 871493     | Hubs,other than coaster braking hubs and hub brakes,and free-wheel sprocket-wheels     |           |          |
| 8714931000 | Hubs, other than coaster braking hubs and hub brakes                                   |           | Year 0   |
| 8714932000 | Free-wheel sprocket-wheels   |           | Year 0   |
| 871494     | Brakes,including coaster braking hubs and hub brakes,and parts thereof                 |           |          |
| 8714941000 | Coaster braking hubs and hub brakes  |           | Year 0   |
| 8714942000 | Other brakes   |           | Year 0   |
| 8714949000 | Parts thereof  |           | Year 0   |
| 8714950000 | Saddles  |           | Year 0   |
| 871496     | Pedals and crankgear, and parts thereof  |           |          |
| 8714961000 | Pedals   |           | Year 0   |
| 8714962000 | Crankgear  |           | Year 0   |
| 8714969000 | Parts thereof  |           | Year 0   |
| 8714990000 | Other  |           | Year 0   |
| 8715000000 | Baby carriages and parts thereof.  |           | Year 0   |
| 8716       | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof. |           |          |
| 8716100000 | Trailers and semi-trailers of the caravan type, for housing or camping                 |           | Year 0   |
| 8716200000 | Self-loading or self-unloading trailers and the transport of goods:                    |           | Year 0   |
| 87163      | Other trailers and semi-trailers for the transport of goods:                           |           |          |
| 8716310000 | Tanker trailers and tanker semi-trailers   |           | Year 0   |
| 8716390000 | Other  |           | Year 0   |
| 8716400000 | Other trailers and semi-trailers   |           | Year 0   |
| 871680     | Other vehicles   |           |          |
| 8716801000 | Hand-carts   |           | Year 0   |
| 8716802000 | Carts drawn by ox or horse   |           | Year 0   |
| 8716803000 | Sledges  |           | Year 0   |
| 8716809000 | Other  |           | Year 0   |
| 871690     | Parts  |           |          |
| 8716901000 | Of trailers and semi-trailers  |           | Year 0   |
| 8716909000 | Other  |           | Year 0   |
| 88         | Aircraft,spacecraft,and parts thereof  |           |          |
| 8801       | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.         |           |          |
| 880110     | 1. Gliders and hang gliders  |           |          |
| 8801101000 | A. Gliders   |           | Year 0   |
| 8801102000 | B. Hang gliders  |           | Year 0   |
| 880190     | 2. Other   |           |          |
| 8801901000 | A. Balloons and dirigibles   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8801909000 | B. Other  |           | Year 0   |
| 8802       | Other aircraft (for example,helicopters,aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles. |           |          |
| 88021      | 1. Helicopters:   |           |          |
| 880211     | A. Of an unladen weight not exceeding 2,000kg   |           |          |
| 8802111000 | For military use  |           | Year 0   |
| 8802119000 | Other   |           | Year 0   |
| 880212     | B. Of an unladen weight exceeding 2,000kg   |           |          |
| 8802121000 | For military use  |           | Year 0   |
| 8802129000 | Other   |           | Year 0   |
| 880220     | 2. Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000kg  |           |          |
| 8802201000 | Of propeller type   |           | Year 0   |
| 8802202000 | Of turbo-propeller type   |           | Year 0   |
| 8802203000 | Of turbo-jet type   |           | Year 0   |
| 8802209000 | Other   |           | Year 0   |
| 880230     | 3. Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg but not exceeding 15,000kg                                   |           |          |
| 8802301000 | Of propeller type   |           | Year 0   |
| 8802302000 | Of turbo-propeller type   |           | Year 0   |
| 8802303000 | Of turbo-jet type   |           | Year 0   |
| 8802309000 | Other   |           | Year 0   |
| 880240     | 4. Aeroplanes and other aircraft, of an unladen weight exceeding 15,000kg   |           |          |
| 8802401000 | Of propeller type   |           | Year 0   |
| 8802402000 | Of turbo-propeller type   |           | Year 0   |
| 8802403000 | Of turbo-jet type   |           | Year 0   |
| 8802409000 | Other   |           | Year 0   |
| 880260     | 5. Spacecraft(including satellites) and suborbital and spacecraft launch vehicles   |           |          |
| 88026010   | A. Spacecraft   |           |          |
| 8802601010 | (1) Satellites  |           | Year 0   |
| 8802601090 | (2) Other   |           | Year 0   |
| 8802602000 | B. Spacecraft launch vehicles   |           | Year 0   |
| 8802603000 | C. Suborbital   |           | Year 0   |
| 8803       | Parts of goods of heading 88.01 or 88.02.   |           |          |
| 8803100000 | 1. Propellers and rotors and parts thereof  |           | Year 0   |
| 8803200000 | 2. Under-carriages and parts thereof  |           | Year 0   |
| 880330     | 3. Other parts of aeroplanes or helicopters   |           |          |
| 8803301000 | A. Of aeroplanes  |           | Year 0   |
| 8803302000 | B. Of helicopters   |           | Year 0   |
| 880390     | 4. Other  |           |          |
| 8803901000 | A. Of gliders and hang gliders  |           | Year 0   |
| 8803902000 | B. Spacecraft(including satelliters)  |           | Year 0   |
| 8803909000 | C. Other  |           | Year 0   |
| 880400     | Parachutes(including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.                     |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8804001000 | Parachutes (including dirigible parachutes and paragliders)   |           | Year 0   |
| 8804002000 | 2. Rotochutes   |           | Year 0   |
| 88040090   | 3. Parts and accessories  |           |          |
| 8804009010 | A. Of parachutes(including dirigible parachutes and paragliders)  |           | Year 0   |
| 8804009020 | B. Of rotochutes  |           | Year 0   |
| 8805       | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.              |           |          |
| 880510     | Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof                                    |           |          |
| 88051010   | A. Aircraft launching gear  |           |          |
| 8805101010 | (1) For military use and police use   |           | Year 0   |
| 8805101090 | (2) Other   |           | Year 0   |
| 88051020   | B. Deck arrestor or similar gear  |           |          |
| 8805102010 | (1) For military use and police use   |           | Year 0   |
| 8805102090 | (2) Other   |           | Year 0   |
| 88051090   | C. Parts  |           |          |
| 8805109010 | (1) For military use and police use   |           | Year 0   |
| 8805109090 | (2) Other   |           | Year 0   |
| 88052      | 2. Ground flying trainers and parts thereof:  |           |          |
| 880521     | A. Air combat simulators and parts thereof  |           |          |
| 88052110   | (1) Air combat simulators   |           |          |
| 8805211010 | (a) For military and police use   |           | Year 0   |
| 8805211090 | (b) Other   |           | Year 0   |
| 88052120   | (2) Parts   |           |          |
| 8805212010 | (a) For military and police use   |           | Year 0   |
| 8805212090 | (b) Other   |           | Year 0   |
| 880529     | B. Other  |           |          |
| 88052910   | (1) Other ground flying trainers  |           |          |
| 8805291010 | (a) For military and police use   |           | Year 0   |
| 8805291090 | (b) Other   |           | Year 0   |
| 88052920   | (2) Parts   |           |          |
| 8805292010 | (a) For military and police use   |           | Year 0   |
| 8805292090 | (b) Other   |           | Year 0   |
| 89         | Ships, boats and floating structures  |           |          |
| 8901       | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons of goods.    |           |          |
| 8901100000 | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds |           | Year 0   |
| 8901200000 | 2. Tankers  |           | Year 0   |
| 8901300000 | 3. Refrigerated vessels, other than those of subheading 8901.20   |           | Year 0   |
| 890190     | 4. Other vessels for the transport of goods and other vessels for the transport of both persons and goods                     |           |          |
| 8901901000 | A. Vessles for the transport of goods   |           | Year 0   |
| 8901902000 | B. Vessels for the transport of both persons and goods  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 890200     | Fishing vessels; factory ships and other vessels for processing or preserving fishery products.  |           |          |
| 89020010   | 1. Fishing vessels   |           |          |
| 8902001010 | Steel ships  |           | Year 0   |
| 8902001020 | FRP ships  |           | Year 0   |
| 8902001030 | Wooden ships   |           | Year 0   |
| 8902001090 | Other  |           | Year 0   |
| 89020020   | Factory ships and other vessels for processing or preserving and transporting fishery products   |           |          |
| 8902002010 | A. Factory ships and other vessels for processing or preserving and transporting fishery products  |           | Year 0   |
| 8902002090 | B. Other   |           | Year 0   |
| 8903       | Yachts and other vessels for pleasure or sports; rowing boats and canoes.  |           |          |
| 8903100000 | Inflatable   |           | Year 0   |
| 89039      | Other:   |           |          |
| 8903910000 | Sailboats, with or without auxiliary motor   | 8         | Year 5   |
| 8903920000 | Motorboats,other than outboard motorboats  | 8         | Year 5   |
| 890399     | Other  |           |          |
| 8903991000 | Outboard motorboats  | 8         | Year 5   |
| 8903999000 | Other  | 8         | Year 5   |
| 890400     | Tugs and pusher craft.   |           |          |
| 8904001000 | 1. Tugs  |           | Year 0   |
| 8904002000 | 2. Pusher craft  |           | Year 0   |
| 8904009000 | 3. Other   |           | Year 0   |
| 8905       | Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms. |           |          |
| 8905100000 | 1. Dredgers  | 5         | Year 5   |
| 890520     | 2. Floating or submersible drilling or production platforms  |           |          |
| 8905201000 | Drilling ships platforms   | 5         | Year 5   |
| 8905202000 | Production plat forms  | 5         | Year 5   |
| 8905209000 | Other  | 5         | Year 5   |
| 890590     | 3. Other   |           |          |
| 8905901000 | Light-vessels  | 5         | Year 5   |
| 8905902000 | Fire-floats  | 5         | Year 5   |
| 8905903000 | Floating cranes  | 5         | Year 5   |
| 8905904000 | Generating vessels   | 5         | Year 5   |
| 8905905000 | Salvage ships  | 5         | Year 5   |
| 8905906000 | Work-shop vessels  | 5         | Year 5   |
| 8905907000 | Drilling ships   | 5         | Year 5   |
| 8905908000 | Floating docks   | 5         | Year 5   |
| 8905909000 | Other  | 5         | Year 5   |
| 8906       | Other vessels,including warships and lifeboats other than rowing boats.  |           |          |
| 8906100000 | 1. War ships   |           | Year 0   |
| 8906900000 | 2. Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 8907       | Other floating structures (for example,rafts,tanks,cofferdams,landing stages,buoys and beacons).  |           |          |
| 8907100000 | 1. Inflatable rafts   |           | Year 0   |
| 890790     | 2. Other  |           |          |
| 8907901000 | Rafts(other than subheading 8907.10)  |           | Year 0   |
| 8907902000 | Tanks   |           | Year 0   |
| 8907903000 | Coffer-dams   |           | Year 0   |
| 8907904000 | Landing-stages  |           | Year 0   |
| 8907905000 | Buoys   |           | Year 0   |
| 8907906000 | Beacons   |           | Year 0   |
| 8907909000 | Other   |           | Year 0   |
| 890800     | Vessels and other floating structures for breaking up.  |           |          |
| 8908001000 | 1. Ship,bots and other vessels for breaking up  | 1         | Year 5   |
| 8908009000 | 2. Other  | 1         | Year 5   |
| 90         | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof  |           |          |
| 9001       | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses(including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked. |           |          |
| 900110     | Optical fibres, optical fibre bundles and cables  |           |          |
| 9001101000 | Optical fibres  | 8         | Year 5   |
| 9001102000 | Optical fibre bundles   | 8         | Year 5   |
| 9001103000 | Optical fibre cables  | 8         | Year 5   |
| 9001200000 | Sheets and plates of polarising material  |           | Year 0   |
| 9001300000 | Contact lenses  | 8         | Year 10  |
| 900140     | Spectacle lenses of glass   |           |          |
| 9001401000 | For correcting visions  | 8         | Year 5   |
| 9001409000 | Other   |           | Year 0   |
| 900150     | Spectacle lenses of other materials   |           |          |
| 9001501000 | For correcting visions  | 8         | Year 10  |
| 9001509000 | Other   | 8         | Year 10  |
| 900190     | Other   |           |          |
| 9001901000 | Prisms  | 8         | Year 10  |
| 9001902000 | Mirrors   | 8         | Year 10  |
| 9001903000 | Other lenses  | 8         | Year 10  |
| 9001909000 | Other   | 8         | Year 10  |
| 9002       | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.  |           |          |
| 90021      | 1. Objective lenses:  |           |          |
| 900211     | For cameras, projectors or photographic enlargers or reducers   |           |          |
| 9002111000 | For photographic cameras.   |           | Year 0   |
| 90021190   | Other   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 9002119010 | For movie cameras and V.T.R cameras   |           | Year 0   |
| 9002119020 | For projectors  |           | Year 0   |
| 9002119090 | Other   |           | Year 0   |
| 900219     | Other   |           |          |
| 9002191000 | For microscopes   |           | Year 0   |
| 9002192000 | For astronomical telescopes   |           | Year 0   |
| 9002199000 | Other   |           | Year 0   |
| 900220     | 2. Filters  |           |          |
| 9002201000 | For photographic cameras  |           | Year 0   |
| 9002209000 | Other   |           | Year 0   |
| 900290     | 3. Other  |           |          |
| 9002901000 | A. For photographic cameras   |           | Year 0   |
| 90029090   | B. Other  |           |          |
| 9002909010 | (1) Of machines and mechanical appliances for making semiconductor devices  |           | Year 0   |
| 9002909090 | (2) Other   |           | Year 0   |
| 9003       | Frames and mountings for spectacles, goggles or the like and parts thereof.   |           |          |
| 90031      | Frames and mountings:   |           |          |
| 9003110000 | Of plastics   |           | Year 0   |
| 900319     | Of other materials  |           |          |
| 9003191000 | Made of or combined with precious metals  | 8         | Year 5   |
| 9003199000 | Other   | 8         | Year 5   |
| 9003900000 | Parts   |           | Year 0   |
| 9004       | Spectacles, goggles and the like, corrective, protective or other.  |           |          |
| 900410     | Sun-glasses   |           |          |
| 9004101000 | Made of or combined with precious metals  | 8         | Year 10  |
| 9004109000 | Other   | 8         | Year 10  |
| 900490     | Other   |           |          |
| 90049010   | Spectacles for correcting visions   |           |          |
| 9004901010 | Made of,or combined with,precious metals  |           | Year 0   |
| 9004901090 | Other   |           | Year 0   |
| 90049090   | Other   |           |          |
| 9004909010 | Made of,or combined with,precious metals  |           | Year 0   |
| 9004909090 | Other   |           | Year 0   |
| 9005       | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. |           |          |
| 9005100000 | Binoculars  |           | Year 0   |
| 900580     | Other instruments   |           |          |
| 9005801000 | Monoculars  |           | Year 0   |
| 90058020   | Astronomical instruments  |           |          |
| 9005802010 | Reflecting telescopes   |           | Year 0   |
| 9005802020 | Astronomical refracting telescopes  |           | Year 0   |
| 9005802030 | Transit instruments, equatorial or zenith telescopes and altazimuths  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 9005802090 | Other   |           | Year 0   |
| 9005809000 | Other   |           | Year 0   |
| 9005900000 | Parts and accessories (including mountings)   |           | Year 0   |
| 9006       | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.  |           |          |
| 9006100000 | 1. Cameras of a kind used for preparing printing plates or cylinders  |           | Year 0   |
| 9006200000 | 2. Cameras of a kind used for recording documents on microfilm, microfiche or other microforms  |           | Year 0   |
| 900630     | 3. Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes |           |          |
| 9006301000 | For subaqueous photography  |           | Year 0   |
| 9006302000 | Air survey cameras  |           | Year 0   |
| 9006303000 | For medical or surgical examination of internal organs  | 8         | Year 10  |
| 9006304000 | Comparision cameras for forensic and criminological purposes  |           | Year 0   |
| 900640     | 4. Instant print cameras  |           |          |
| 9006401000 | Instant polaroid cameras  |           | Year 0   |
| 9006402000 | Instant sticker cameras   |           | Year 0   |
| 9006409000 | Others  |           | Year 0   |
| 90065      | 5. Other cameras:   |           |          |
| 900651     | A. With a through-the-lens viewfinder(single lens   |           |          |
| 0000511000 | refles(SLR)),for roll film of a width not exceeding 35mm  |           |          |
| 9006511000 | (1) Cameras designed for specially purpose  |           | Year 0   |
| 9006519000 | (2) Other   |           | Year 0   |
| 900652     | B. Other, for roll film of a width less than 35mm   |           |          |
| 9006521000 | (1) Cameras designed for specially purpose  |           | Year 0   |
| 9006529000 | (2) Other   |           | Year 0   |
| 900653     | C. Other, for roll film of a width of 35mm  |           |          |
| 9006531000 | (1) Cameras designed for specially purpose  |           | Year 0   |
| 90065390   | (2) Other   |           |          |
| 9006539010 | Single use/disposable cameras   |           | Year 0   |
| 9006539090 | Other   |           | Year 0   |
| 900659     | D. Other  |           |          |
| 9006591000 | (1) Cameras designed for specially purpose  |           | Year 0   |
| 9006599000 | (2) Other   |           | Year 0   |
| 90066      | 6. Photographic flashlight apparatus and flashbulbs:  |           |          |
| 9006610000 | Discharge lamp("electronic") flashlight apparatus   |           | Year 0   |
| 9006620000 | Flashbulbs, flashcubes and the like   | 8         | Year 5   |
| 9006690000 | Other   |           | Year 0   |
| 90069      | 7. Parts and accessories:   |           |          |
| 9006910000 | For cameras   | 8         | Year 5   |
| 9006990000 | Other   | 8         | Year 5   |
| 9007       | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.  |           |          |
| 90071      | Cameras:  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY         |
|------------|--|-----------|------------------|
| 9007110000 | For film of less than 16mm width or for double-8mm film  |           | Year 0           |
| 9007190000 | Other  |           | Year 0           |
| 900720     | Projectors   |           |                  |
| 9007201000 | For film of less than 16mm width   |           | Year 0           |
| 90072090   | Other  |           |                  |
| 9007209010 | For film of less than 20mm width   |           | Year 0           |
| 9007209020 | For of not less than 20mm width  |           | Year 0           |
| 90079      | Parts and accessories:   |           |                  |
| 9007910000 | For cameras  | 8         | Year 5           |
| 9007920000 | For projectors   | 8         | Year 5           |
| 9008       | Image projectors,other than cinematographic; photographic (other than cinematographic) enlargers and reducers.   |           |                  |
| 9008100000 | Slide projectors   |           | Year 0           |
| 9008200000 | Microfilm, microfiche or other microform readers, whether or not capable of producing copies   |           | Year 0           |
| 9008300000 | Other image projectors   |           | Year 0           |
| 900840     | Photographic(other than cinematographic) enlargers and reducers  |           |                  |
| 9008401000 | For the preparation of printing plates   |           | Year 0           |
| 9008402000 | For microfilm  |           | Year 0           |
| 9008409000 | Other  |           | Year 0           |
| 9008900000 | Parts and accessories  |           | Year 0           |
| 9009       | Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.  |           |                  |
| 90091      | Electrostatic photocopying apparatus:  |           |                  |
| 9009110000 | Operating by reproducing the original image directly onto the copy (direct process)  |           | Year 0           |
| 9009120000 | Operating by reproducing the original image via an intermediate onto the copy (indirect process)   | 8         | Year 5           |
| 90092      | Other photocopying apparatus:  |           | \/ O             |
| 9009210000 | Incorporating an optical system  |           | Year 0           |
| 9009220000 | Of the contact type  |           | Year 0           |
| 9009300000 | Thermo-copying apparatus   |           | Year 0           |
| 90099      | Parts and accessories:   |           | V 0              |
|            | Automatic document feeders   |           | Year 0           |
| 9009920000 | Paper feeders Sorters  |           | Year 0<br>Year 0 |
| 9009930000 | Sorters Other  |           | Year 0<br>Year 0 |
| 9009990000 | Other  Apparatus and equipment for photographic (including   |           | rear U           |
| 9010       | cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials),not specified or included elsewhere in this Chapter; negatoscopes; projection screens. |           |                  |
| 901010     | Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper                                   |           |                  |
| 9010101000 | For photo-engraving  |           | Year 0           |
| 9010102000 | For microfilm  |           | Year 0           |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 90101090   | Other  |           |          |
| 9010109010 | For the purpose of semiconductor manufacturing   |           | Year 0   |
| 9010109090 | Other  |           | Year 0   |
| 90104      | Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:             |           |          |
| 9010410000 | Direct write-on-wafer apparatus  |           | Year 0   |
| 9010420000 | Step and repeat aligners   |           | Year 0   |
| 9010490000 | Other  |           | Year 0   |
| 901050     | Other apparatus and equipment for photographic(including cinematographic) laboratories;negatoscopes            |           |          |
| 9010501000 | Developing apparatus for semiconductor manufacturing   |           | Year 0   |
| 9010502000 | Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates        |           | Year 0   |
| 9010509000 | Other  |           | Year 0   |
| 9010600000 | Projection screens   |           | Year 0   |
| 901090     | Parts and accessories  |           |          |
| 90109010   | For the purpose of semiconductor manufacturing   |           |          |
| 9010901010 | Of the apparatus of subheadings 9010.41 to 9010.49, 9010.50.1000   |           | Year 0   |
| 9010901090 | Other  |           | Year 0   |
| 9010902000 | Of subheading 9010.50.2000   |           | Year 0   |
| 9010909000 | Other  |           | Year 0   |
| 9011       | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:   |           |          |
| 901110     | Stereoscopic microscopes   |           |          |
| 9011101000 | Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles |           | Year 0   |
| 9011109000 | Other  |           | Year 0   |
| 901120     | Other microscopes,for photomicrography,cinephotomicrography or microprojection                                 |           |          |
| 90112010   | For photomicrography   |           |          |
| 9011201010 | Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles |           | Year 0   |
| 9011201090 | Other  |           | Year 0   |
| 9011209000 | Other  |           | Year 0   |
| 901180     | Other microscopes  |           |          |
| 9011801000 | Polarising microscopes   |           | Year 0   |
| 9011802000 | Metallurgical microscopes  |           | Year 0   |
| 9011803000 | Phase contrast and interference microscopes  |           | Year 0   |
| 9011804000 | Biological microscopes   |           | Year 0   |
| 9011805000 | Comparison microsecopes  |           | Year 0   |
| 9011809000 | Other  |           | Year 0   |
| 901190     | Parts and accessories  |           |          |
| 9011901000 | Of subheadings 9011.10.1000, 9011.20.1010  |           | Year 0   |
| 9011909000 | Other  |           | Year 0   |
| 9012       | Microscopes other than optical microscopes; diffraction apparatus.   |           |          |
| 901210     | Microscopes other than optical microscopes; diffraction apparatus  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 90121010   | Microscopes  |           |          |
| 9012101010 | Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles   |           | Year 0   |
| 9012101090 | Other  | 8         | Year 5   |
| 9012102000 | Diffraction apparatus  | 8         | Year 5   |
| 901290     | Parts and accessories  |           |          |
| 9012901000 | Of subheading9012.10.1010  |           | Year 0   |
| 9012909000 | Other  | 8         | Year 5   |
| 9013       | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter. |           |          |
| 9013100000 | Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI  |           | Year 0   |
| 9013200000 | Lasers, other than laser diodes  |           | Year 0   |
| 901380     | Other devices, appliances and instruments  |           |          |
| 90138010   | Liquid crystal devices   |           |          |
| 9013801010 | For opto-electronic watchs   | 8         | Year 5   |
| 9013801020 | For electronic calculators   |           | Year 0   |
| 9013801030 | For televisions  | 8         | Year 5   |
| 9013801090 | Other  | 8         | Year 5   |
| 9013802000 | Magnifiers,loupes,thread counters  | 8         | Year 5   |
| 9013803000 | Door viewers (door eyes)   | 8         | Year 5   |
| 9013809000 | Other  | 8         | Year 5   |
| 901390     | Parts and accessories  |           |          |
| 9013901000 | Of subheading9013.80.1020  |           | Year 0   |
| 9013909000 | Other  | 8         | Year 5   |
| 9014       | Direction finding compasses; other navigational instruments and appliances.  |           |          |
| 901410     | Direction finding compasses  |           |          |
| 90141010   | Gyro compasses   |           |          |
| 9014101010 | For aircrafts  | 8         | Year 5   |
| 9014101090 | Other  | 8         | Year 5   |
| 90141020   | Magnetic compasses   |           |          |
| 9014102010 | For aircrafts  | 8         | Year 5   |
| 9014102090 | Other  | 8         | Year 5   |
| 9014109000 | Other  | 8         | Year 5   |
| 9014200000 | Instruments and appliances for aeronautical or space navigation (other then compasses)   | 8         | Year 5   |
| 9014800000 | Other instruments and appliances   | 8         | Year 5   |
| 901490     | Parts and accessories  |           |          |
| 9014901000 | For aircrafts  | 8         | Year 5   |
| 9014909000 | Other  | 8         | Year 5   |
| 9015       | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteor ological or geophysical instruments and appliances, excluding compasses; rangefinders.  |           |          |
| 9015100000 | Rangefinders   | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 9015200000 | Theodolites and tachymeters (tacheometers)   |           | Year 0   |
| 9015300000 | Levels   |           | Year 0   |
| 9015400000 | Photogrammetrical surveying instruments and appliances   |           | Year 0   |
| 901580     | Other instruments and appliances   |           |          |
| 9015801000 | For use in the field.  | 8         | Year 5   |
| 9015802000 | For hydrographic use   | 8         | Year 5   |
| 9015803000 | For oceanographic use  | 8         | Year 5   |
| 9015804000 | For hydrological use   | 8         | Year 5   |
| 9015805000 | For meteorological use   | 8         | Year 5   |
| 9015809000 | Other  | 8         | Year 5   |
| 9015900000 | Parts and accessories  | 8         | Year 10  |
| 901600     | Balances of a sensitivity of 5cg or better, with or without weights.   |           |          |
| 9016001000 | Direct reading balances  | 8         | Year 5   |
| 9016002000 | Electronic balances  | 8         | Year 5   |
| 9016008000 | Other  | 8         | Year 5   |
| 9016009000 | Parts or accessories   | 8         | Year 5   |
|            | Drawing,marking-out or mathematical calculating instruments(for example,drafting machines,pantographs,protractors,drawing sets,slide rules,disc calculators); instruments for measuring length,for use in the hand (for example,measuring rods and tapes,micrometers,callipers),not specified or included elsewhere in this Chapter. |           |          |
| 901710     | Drafting tables and machines, whether or not automatic   |           |          |
| 9017101000 | Plotters   |           | Year 0   |
| 9017109000 | Other  |           | Year 0   |
| 901720     | Other drawing,marking-out or mathematical calculating  |           |          |
| 00170010   | instruments  |           |          |
| 90172010   | Drawing instruments  |           |          |
| 9017201010 | Plotters   |           | Year 0   |
| 9017201090 | Other  |           | Year 0   |
| 90172020   | Marking-out instruments  |           |          |
| 9017202010 | Plotters   |           | Year 0   |
| 9017202090 | Other  |           | Year 0   |
| 9017203000 | Mathematical calculating instruments   |           | Year 0   |
| 9017204000 | Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates   |           | Year 0   |
| 9017209000 | Other  |           | Year 0   |
| 901730     | Micrometers, callipers and gauges  |           |          |
| 9017301000 | Micrometers  |           | Year 0   |
| 9017302000 | Dialgauges   |           | Year 0   |
| 9017303000 | Vernier callipers  |           | Year 0   |
| 9017309000 | Other  |           | Year 0   |
| 901780     | Other instruments  |           |          |
| 9017801000 | Divided scales,measuring rod and tapes   |           | Year 0   |
| 90178090   | Other  |           |          |
| 9017809010 | For the purpose of semiconductor manufacturing   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 9017809090 | Other  |           | Year 0   |
| 901790     | Parts and accessories  |           |          |
| 90179010   | For the purpose of semiconductor manufacturing   |           |          |
| 9017901010 | Of subheading 9017.20.4000   |           | Year 0   |
| 9017901090 | Other  |           | Year 0   |
| 90179090   | Other  |           |          |
| 9017909010 | Printed Circuit Assemblies of plotters, which consist of one or more printed circuits of heading 85.34   |           | Year 0   |
| 9017909020 | Flat panel displays for plotters (including LCD, Electro Luminescence, plasma and other technologies)  |           | Year 0   |
| 9018       | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. |           |          |
| 90181      | 1. Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):   |           |          |
| 901811     | Electro-cardiographs   |           |          |
| 9018111000 | Electro-cardiographs   | 8         | Year 5   |
| 9018119000 | Parts and accessories  | 8         | Year 5   |
| 9018120000 | Ultrasonic scanning apparatus  | 8         | Year 5   |
| 9018130000 | Magnetic resonance imaging apparatus   | 8         | Year 5   |
| 9018140000 | Scintigraphic apparatus  | 8         | Year 5   |
| 901819     | Other  |           |          |
| 9018191000 | Electro-encephalographs  | 8         | Year 5   |
| 9018192000 | Audiometers and similar apparatus  | 8         | Year 5   |
| 9018194000 | Electro-tonographs   | 8         | Year 5   |
| 9018197000 | Patient monitoring system  | 8         | Year 10  |
| 9018198000 | Other  | 8         | Year 5   |
| 9018199000 | Parts and accessories  | 8         | Year 5   |
| 901820     | 2. Ultra-violet or infra-red ray apparatus   |           |          |
| 9018201000 | Ultra-violet or infra-red ray apparatus  | 8         | Year 5   |
| 9018209000 | Parts and accessories  | 8         | Year 5   |
| 90183      | 3. Syringes,needles,catheters,cannulae and the like:   |           |          |
| 9018310000 | Syringes, with or without needles  |           | Year 0   |
| 901832     | Tubular metal needles and needles for sutures  |           |          |
| 9018321000 | Needles for injections   | 8         | Year 5   |
| 9018322000 | Needles for sutures  | 8         | Year 5   |
| 9018329000 | Other  | 8         | Year 5   |
| 901839     | Other  |           |          |
| 9018391000 | Blood transfusion set or intravenous set   | 8         | Year 5   |
| 9018392000 | Catheters  | 8         | Year 5   |
| 90184      | 4. Other instruments and appliances, used in dental sciences:  |           |          |
| 901841     | Dental drill engines, whether or not combined on a single base with other dental equipment   |           |          |
| 9018411000 | Dental drill engines   |           | Year 0   |
| 9018419000 | Parts and accessories  |           | Year 0   |
| 901849     | Other  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 9018491000 | Dental burs   | 8         | Year 5   |
| 9018492000 | Dental units  | 8         | Year 5   |
| 9018493000 | Scalers for treating tartar   | 8         | Year 5   |
| 9018498000 | Other   | 8         | Year 5   |
| 9018499000 | Parts and accessories   | 8         | Year 5   |
| 901850     | 5. Other ophthalmic instruments and appliances  |           |          |
| 9018501000 | Ophthalmic instruments and appliances   |           | Year 0   |
| 9018509000 | Parts and accessories   |           | Year 0   |
| 901890     | 6. Other instruments and appliances   |           |          |
| 9018901000 | A. Pregnancy diagnostic apparatus   | 8         | Year 10  |
| 90189090   | B. Other  |           |          |
| 9018909010 | Other ordinary surgical instruments and appliances  | 8         | Year 10  |
| 9018909020 | Gynaecological or obstetrical instruments   | 8         | Year 10  |
| 9018909030 | Endoscopes(gastrescopes,peritoneoscopes,cystoscopes   | 8         | Year 10  |
|            | and the like)   |           |          |
| 9018909040 | Artificial kidney apparatus   | 8         | Year 10  |
| 9018909050 | Dialyzers for artificial kidney apparatus   | 8         | Year 10  |
| 9018909060 | Veterinary instrument and appliances  | 8         | Year 10  |
| 9018909080 | Other   | 8         | Year 10  |
| 9018909090 | Parts and accessories   | 8         | Year 10  |
| 9019       | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy,oxygen therapy,aerosol therapy,artificial respiration or other therapeutic respiration apparatus.  Mechano-therapy appliances; massage apparatus;                      |           |          |
|            | psychological aptitude-testing apparatus  |           |          |
| 9019101000 | Mechano-therapy appliances  |           | Year 0   |
| 9019102000 | Massage apparatus   |           | Year 0   |
| 9019103000 | Psychological aptitude-testing apparatus  |           | Year 0   |
| 9019109000 | Parts and accessories   |           | Year 0   |
| 901920     | Ozone therapy,oxygen therapy,aerosol therapy,artificial respiration or other therapeutic respiration apparatus  |           |          |
| 9019201000 | Ozone therapy apparatus   |           | Year 0   |
| 9019202000 | Oxygen therapy apparatus  |           | Year 0   |
| 9019203000 | Aerosol therapy apparatus   |           | Year 0   |
| 9019204000 | Artificial respiration apparatus  |           | Year 0   |
| 9019208000 | Other   |           | Year 0   |
| 9019209000 | Parts and accessories   |           | Year 0   |
| 902000     | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.   |           |          |
| 9020001000 | Gas masks   | 8         | Year 5   |
| 9020008000 | Other breathing appliances  | 8         | Year 5   |
| 9020009000 | Parts and accessories   | 8         | Year 5   |
| 9021       | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability. |           |          |
| 9021100000 | Orthopaedic or fracture appliances  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 90212      | Artificial teeth and dental fittings:  |           |          |
| 9021210000 | Artificial teeth   |           | Year 0   |
| 9021290000 | Other  |           | Year 0   |
| 90213      | Other artificial parts of the body:  |           |          |
| 9021310000 | Artificial joints  |           | Year 0   |
| 9021390000 | Other  |           | Year 0   |
| 9021400000 | Hearing aids, excluding parts and accessories  |           | Year 0   |
| 9021500000 | Pacemakers for stimulating heart muscles, excluding parts and accessories  |           | Year 0   |
| 902190     | Other  |           |          |
| 9021901000 | Screws, staples, pins or the like which are insterted inside the human body  |           | Year 0   |
| 9021908000 | Other  |           | Year 0   |
| 9021909000 | Parts and accessories  |           | Year 0   |
| 9022       | Apparatus based on the use of X-rays or of alpha,beta or gamma radiations,whether or not for medical,surgical,dental or veterinary uses,including radiography or radiotherapy apparatus,X-ray tubes and other X-ray generators,high tension generators,control panels and desks,screens,examination or treatment tables,chairs and the like. |           |          |
| 90221      | Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:  |           |          |
| 9022120000 | Computed tomography apparatus  | 8         | Year 5   |
| 9022130000 | Other, for dental uses   | 8         | Year 5   |
| 902214     | Other, for medical, surgical or veterinary uses  |           |          |
| 90221410   | For medical, surgical uses   |           |          |
| 9022141020 | Angiography units  | 8         | Year 5   |
| 9022141030 | Bone densimeter  | 8         | Year 5   |
| 9022141090 | Other  | 8         | Year 5   |
| 9022142000 | For verterinary use  | 8         | Year 5   |
| 902219     | For other uses   |           |          |
| 9022191000 | For physical or chemical testing   | 8         | Year 5   |
| 9022192000 | For industrial use   | 8         | Year 5   |
| 9022199000 | Other  Apparatus based on the use of alpha,beta or gamma radiations,whether or not for omedical, surgical,dental or veterinary uses,including radiography or radiotherapy apparatus:   | 8         | Year 5   |
| 902221     | For medical, surgical, dental or veterinary uses   |           |          |
| 90222110   | For medical or dental use  |           |          |
| 9022211010 | Gamma cameras  | 8         | Year 5   |
| 9022211020 | Linear accelerators  | 8         | Year 5   |
| 9022211030 | Cobalt 60 therapy units  | 8         | Year 5   |
| 9022211090 | Other  | 8         | Year 5   |
| 9022212000 | For verterinary use  | 8         | Year 5   |
| 902229     | For other uses   |           |          |
| 9022291000 | For physical or chemical testing   | 8         | Year 5   |
| 9022292000 | For industrial use   | 8         | Year 5   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 9022299000 | Other   | 8         | Year 5   |
| 9022300000 | X-ray tubes   | 8         | Year 5   |
| 902290     | Other,including parts and accessories   |           |          |
| 90229010   | Apparatus   |           |          |
| 9022901010 | X-ray generators  | 8         | Year 5   |
| 9022901020 | X-ray screens   | 8         | Year 5   |
| 9022901030 | X-ray high tension generators   | 8         | Year 5   |
| 9022901090 | Other   | 8         | Year 5   |
| 9022909000 | Parts and accessoreis   | 8         | Year 5   |
| 902300     | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.   |           |          |
| 9023001000 | Models of human or animal anatomies   | 8         | Year 5   |
| 9023009000 | Other   | 8         | Year 5   |
| 9024       | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics). |           |          |
| 902410     | Machines and appliances for testing metals  |           |          |
| 9024101000 | Hardness testing machines   | 8         | Year 5   |
| 9024102000 | Tensile testing machines  | 8         | Year 5   |
| 9024103000 | Compression testing machines  | 8         | Year 5   |
| 9024104000 | Fatigue testing machines  | 8         | Year 5   |
| 9024105000 | Universal type testing machines   | 8         | Year 5   |
| 9024109000 | Other   | 8         | Year 5   |
| 902480     | Other machines and appliances   |           |          |
| 90248010   | Textile testing machines and appliances   |           |          |
| 9024801010 | Testing machines to detect changes in the dimensions of textile   | 8         | Year 5   |
| 9024801020 | Abrasion testing machines   | 8         | Year 5   |
| 9024801090 | Other   | 8         | Year 5   |
| 90248090   | Other testing machines and appliances   |           |          |
| 9024809010 | Elasticity meters   | 8         | Year 5   |
| 9024809020 | Plastimeters  | 8         | Year 5   |
| 9024809090 | Other   | 8         | Year 5   |
| 902490     | Parts and accessories   |           |          |
| 9024901000 | Sensor(devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)  | 8         | Year 5   |
| 9024909000 | Other   | 8         | Year 5   |
| 9025       | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.              |           |          |
| 90251      | Thermometers and pyrometers not combined with other instruments:  |           |          |
| 902511     | Liquid-filled,for direct reading  |           |          |
| 9025111000 | Clinical or veterinary thermometers   |           | Year 0   |
| 9025119000 | Other   | 8         | Year 5   |
| 902519     | Other   |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 9025191000 | Thermometers  | 8         | Year 5   |
| 90251920   | Pyrometers  |           |          |
| 9025192010 | Optical pyrometers  | 8         | Year 5   |
| 9025192090 | Other   | 8         | Year 5   |
| 902580     | Other instruments   |           |          |
| 9025801000 | Hydrometers and similar floating instruments  | 8         | Year 5   |
| 90258020   | Barometers, not combined with other instruments   |           |          |
| 9025802010 | Mercury barometer   | 8         | Year 5   |
| 9025802090 | Other   | 8         | Year 5   |
| 90258030   | Hygrometers   |           |          |
| 9025803010 | Psychrometers   | 8         | Year 5   |
| 9025803020 | Hair hygrometers  | 8         | Year 5   |
| 9025803090 | Other   | 8         | Year 5   |
| 9025809000 | Other   | 8         | Year 5   |
| 902590     | Parts and accessories   |           |          |
| 9025901    | Sensor(devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)  |           |          |
| 9025901100 | Temperature sensor  | 8         | Year 5   |
| 9025901200 | Humidity sensor   | 8         | Year 5   |
| 9025901900 | Other sensor  | 8         | Year 5   |
| 9025909000 | Other   | 8         | Year 5   |
|            | flow,level,pressure or other variables of liquids or gases (for example,flow meters,level gauges,manometers,heat meters),excluding instruments and apparatus of heading 90.14,90.15,90.28 or 90.32. |           |          |
| 902610     | For measuring or checking the flow or level of liquids  |           |          |
| 9026101000 | Flow meters   |           | Year 0   |
| 9026102000 | Level gauges  |           | Year 0   |
| 9026109000 | Other   |           | Year 0   |
| 902620     | For measuring or checking pressure  |           |          |
| 9026201    | Pressure gauges   |           |          |
| 90262011   | Ordinary type   |           |          |
| 9026201110 | Liquid type   |           | Year 0   |
| 9026201120 | Metallic type   |           | Year 0   |
| 9026201190 | Other   |           | Year 0   |
| 9026201900 | Other   |           | Year 0   |
| 9026209000 | Other   |           | Year 0   |
| 902680     | Other instruments or apparatus  |           |          |
| 9026801000 | Heat meters   |           | Year 0   |
| 9026802000 | Anemometers   |           | Year 0   |
| 9026809000 | Other   |           | Year 0   |
| 902690     | Parts and accessories   |           |          |
| 9026901    | Sensor(devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)  |           |          |
| 9026901100 | Level sensor  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 9026901200 | Flow mass or speed sensor  |           | Year 0   |
| 9026901300 | Pressure sensor  |           | Year 0   |
| 9026901400 | Thermal sensor, other than temperature sensor and calorie sensor   |           | Year 0   |
| 9026901900 | Other sensor   |           | Year 0   |
| 9026909000 | Other  |           | Year 0   |
| 9027       | Instruments and apparatus for physical or chemical analysis (for example,polarimeters,refractometers,spectrometers,gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity,porosity,expansion,surface tension or the like; instruments and apparatus for measuring or checking quantities of heat,sound or light(including exposure meters); microtomes. |           |          |
| 9027100000 | Gas or smoke analysis apparatus  | 8         | Year 5   |
| 9027200000 | Chromatographs and electrophoresis instruments   |           | Year 0   |
| 902730     | Spectrometers spectrophotometers and spectrographs using optical radiations(UV,visible,IR)   |           |          |
| 9027301000 | Spectrometers  |           | Year 0   |
| 9027302000 | Spectrophotometers   |           | Year 0   |
| 9027303000 | Spectrograph   |           | Year 0   |
| 9027400000 | Exposure meters  | 8         | Year 5   |
| 902750     | Other instruments and apparatus using optical radiations(UV,visible,IR)  |           |          |
| 9027501000 | Polarimeters   |           | Year 0   |
| 9027502000 | Refractometers   |           | Year 0   |
| 9027503000 | Colorimeters   |           | Year 0   |
| 9027504000 | Luxmeters  |           | Year 0   |
| 9027509000 | Other  |           | Year 0   |
| 902780     | Other instruments and apparatus  |           |          |
| 9027801000 | For physical or chemical analysis  |           | Year 0   |
| 90278020   | For measuring or checking other than above instruments or apparatus  |           |          |
| 9027802010 | P.H meters   |           | Year 0   |
| 9027802020 | Calori meters  |           | Year 0   |
| 9027802030 | Visco meters   |           | Year 0   |
| 9027802040 | Expansion meters   |           | Year 0   |
| 9027802090 | Other  |           | Year 0   |
| 902790     | Microtomes; parts and accessories  |           |          |
| 9027901000 | Microtomes   | 8         | Year 5   |
| 9027909    | Parts and accessories  |           |          |
| 90279091   | Sensor(devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)   |           |          |
| 9027909110 | Gas sensor   | 8         | Year 5   |
| 902790912  | Particulate or smoke sensor  |           |          |
| 9027909121 | Of particulate   |           | Year 0   |
| 9027909122 | Of smoke   | 8         | Year 5   |
| 9027909130 | Calorie sensor   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 9027909190 | Other sensor  |           | Year 0   |
| 90279099   | Other   |           |          |
| 9027909910 | For the purpose of semiconductor manufacturing  |           | Year 0   |
| 902790999  | Other   |           |          |
| 9027909991 | For gas or smoke analysis apparatus and microtomes  | 8         | Year 5   |
| 9027909999 | Other   |           | Year 0   |
| 9028       | Gas, liquid or electricity supply or production meters, including calibrating meters therefor.  |           |          |
| 902810     | Gas meters  |           |          |
| 90281010   | Supply or production meters   |           |          |
| 9028101010 | Of digital type   | 8         | Year 5   |
| 9028101090 | Other   | 8         | Year 5   |
| 9028102000 | Calibrating meters  | 8         | Year 5   |
| 902820     | Liquid meters   |           |          |
| 90282010   | Suppy or production meters  |           |          |
| 9028201010 | Of digital type   | 8         | Year 5   |
| 9028201090 | Other   | 8         | Year 5   |
| 9028202000 | Calibrating meters  | 8         | Year 5   |
| 902830     | Electricity meters  |           |          |
| 90283010   | Supply or production meters   |           |          |
| 9028301010 | Not less than 50A   | 8         | Year 5   |
| 9028301020 | Less than 50A   | 8         | Year 5   |
| 9028302000 | Calibrating meters  | 8         | Year 5   |
| 9028900000 | Parts and accessories   | 8         | Year 5   |
| 9029       | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes. |           |          |
| 902910     | Revolution counters, production counters, taximeters, mileometers pedometers and the like   |           |          |
| 9029101000 | Revolution counters   | 8         | Year 5   |
| 9029102000 | Production counters   | 8         | Year 5   |
| 9029103000 | Taximeters  | 8         | Year 5   |
| 9029104000 | Mileometers   | 8         | Year 5   |
| 9029105000 | Counters for indicating the working hours of machines   | 8         | Year 5   |
| 9029109000 | Other   | 8         | Year 5   |
| 902920     | Speed indicators and tachometers; stroboscopes  |           |          |
| 90292010   | Speed indicators and tachometers  |           |          |
| 9029201010 | Chronometric system   | 8         | Year 5   |
| 9029201090 | Other   | 8         | Year 5   |
| 9029202000 | Stroboscopes  | 8         | Year 5   |
| 902990     | Parts and accessories   |           |          |
| 9029901    | Sensor(devices sensing a specific quantity of change, whether or not combined with equipment which convert measured singal into electrical signal):                                     |           |          |
| 9029901100 | Speed sensor  | 8         | Year 5   |
| 9029901200 | Rotation sensor   | 8         | Year 5   |
| 9029901900 | Other sensor  | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 9029909000 | Other  | 8         | Year 5   |
| 9030       | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. |           |          |
| 9030100000 | Instruments and apparatus for measuring or detecting ionising radiations   |           | Year 0   |
| 903020     | Cathode-ray oscilloscopes and cathode-ray oscillographs  |           |          |
| 9030201000 | Cathode-ray oscilloscopes  | 8         | Year 5   |
| 9030202000 | Cathode-ray oscillographs  | 8         | Year 5   |
| 90303      | Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:  |           |          |
| 9030310000 | Multimeters  | 8         | Year 5   |
| 903039     | Other  |           |          |
| 9030391000 | Volt meters  | 8         | Year 10  |
| 9030392000 | Am meters  | 8         | Year 10  |
| 9030393000 | Circuit testers  | 8         | Year 10  |
| 9030394000 | Registance meters  | 8         | Year 10  |
| 9030395000 | Galvanometer   | 8         | Year 10  |
| 9030396000 | Frequency measuring apparatus  | 8         | Year 10  |
| 9030399000 | Other  | 8         | Year 10  |
| 903040     | Other instruments and apparatus specially designed for telecommunications(for example,crosstalk meters,gain measuring instruments,distortion factor meters,psophometers)   |           |          |
| 9030401000 | Crosstalk meter  |           | Year 0   |
| 9030402000 | Gain measuring instruments   |           | Year 0   |
| 9030403000 | Distortion factor meters   |           | Year 0   |
| 9030404000 | Psophometers   |           | Year 0   |
| 9030409000 | Other  |           | Year 0   |
| 90308      | Other instruments and apparatus:   |           |          |
| 9030820000 | For measuring or checking semiconductor wafers or devices  |           | Year 0   |
| 9030830000 | Other, with a recording device   | 8         | Year 10  |
| 9030890000 | Other  | 8         | Year 10  |
| 903090     | Parts and accessories  |           |          |
| 9030901    | Sensor(devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)   |           |          |
| 9030901100 | Electromagnetic sensor   | 8         | Year 10  |
| 9030901200 | Radiation ray sensor   | 8         | Year 10  |
| 9030901900 | Other sensor   | 8         | Year 10  |
| 90309090   | Other  |           |          |
| 9030909010 | Of subheading 9030.82 (including sensors of subheading 9030.90)  |           | Year 0   |
| 9030909090 | Other  | 8         | Year 10  |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 9031       | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.  |           |          |
| 9031100000 | 1. Machines for balancing mechanical parts  | 8         | Year 5   |
| 9031200000 | 2. Test benches   | 8         | Year 5   |
| 903130     | 3. Profile projectors   |           |          |
| 9031301000 | For the purpose of semiconductor manufacturing  |           | Year 0   |
| 9031309000 | Other   | 8         | Year 5   |
| 90314      | 4. Other optical instruments and appliances:  |           |          |
| 903141     | For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices   |           |          |
| 9031411000 | Focimeters  |           | Year 0   |
| 9031419000 | Other   |           | Year 0   |
| 903149     | Other   |           |          |
| 9031491000 | Optical surface testers   | 8         | Year 5   |
| 9031492000 | Optical goniometers or angle gauges   | 8         | Year 5   |
| 9031493000 | Focimeters  | 8         | Year 5   |
| 90314990   | Other   |           |          |
| 9031499010 | For measuring surface particulate contamination on semiconductor wafers   |           | Year 0   |
| 9031499090 | Other   | 8         | Year 5   |
| 903180     | 5. Other instruments, appliances and machines   |           |          |
| 9031801000 | A. Ultrasonic fish finders  | 8         | Year 5   |
| 9031802000 | Load-cells  | 8         | Year 5   |
| 90318090   | B. Other  |           |          |
| 9031809010 | Equipment for testing the characteristics of internal combustion engines  | 8         | Year 5   |
| 9031809020 | Gear testing machines   | 8         | Year 5   |
| 9031809030 | Planimeters   | 8         | Year 5   |
| 9031809040 | Spherometers  | 8         | Year 5   |
| 9031809050 | Apparatus for checking textile materials  | 8         | Year 5   |
| 9031809060 | Ultra-sonic thickness measuring instruments   | 8         | Year 5   |
| 9031809070 | Instruments for detecting faults cracks or other defects  | 8         | Year 5   |
| 9031809080 | Dynamometers  | 8         | Year 5   |
| 903180909  | Other   |           |          |
| 9031809091 | For the purpose of semiconductor manufacturing  |           | Year 0   |
| 9031809099 | Other   | 8         | Year 10  |
| 903190     | 6. Parts and accessories  |           |          |
| 9031901    | Sensor(devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal, not specified or included elsewhere in this Chapter) |           |          |
| 90319011   | Vibration sensor  |           |          |
| 903190111  | For the purpose of semiconductor manufacturing  |           |          |
| 9031901111 | Of subheadings 9031.41, 9031.49.9010  |           | Year 0   |
| 9031901119 | Of other  |           | Year 0   |
| 9031901190 | Other   | 8         | Year 5   |
| 90319012   | Weight sensor   |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 903190129  | Other weight sensor  |           |          |
| 9031901291 | Of subheadings 9031.41, 9031.49.9010                                   |           | Year 0   |
| 9031901292 | Of other semiconductor manufacturing                                   |           | Year 0   |
| 9031901299 | Other  | 8         | Year 5   |
| 90319019   | Other sensor   |           |          |
| 903190191  | For the purpose of semiconductor manufacturing                         |           |          |
| 9031901911 | Of subheadings 9031.41, 9031.49.9010                                   |           | Year 0   |
| 9031901919 | Of other   |           | Year 0   |
| 9031901990 | Other  | 8         | Year 5   |
| 90319090   | Other  |           |          |
| 903190901  | For the purpose of semiconductor manufacturing                         |           |          |
| 9031909011 | Of subheadings 9031.41, 9031.49.9010                                   |           | Year 0   |
| 9031909019 | Of other   |           | Year 0   |
| 9031909090 | Other  | 8         | Year 5   |
| 9032       | Automatic regulating or controlling instruments and apparatus.         |           |          |
| 903210     | 1. Thermostats   |           |          |
| 90321010   | A. Of variable type  |           |          |
| 9032101010 | (1) For refrigerators  |           | Year 0   |
| 9032101020 | (2) For aircraft   |           | Year 0   |
| 9032101090 | (3) Other  |           | Year 0   |
| 9032102000 | B. Of fixed type   |           | Year 0   |
| 9032200000 | 2. Manostats   | 8         | Year 5   |
| 90328      | 3. Other instruments and apparatus:                                    |           |          |
| 903281     | A. Hydraulic or pneumatic  |           |          |
| 90328110   | (1) Level automatic regulators or controllers                          |           |          |
| 9032811010 | (A) For aircraft   | 5         | Year 5   |
| 9032811090 | (B) Other  | 8         | Year 5   |
| 90328120   | Flow automatic regulators or controllers                               |           |          |
| 9032812010 | For aircraft   | 5         | Year 5   |
| 903281209  | (B) Other  |           |          |
| 9032812091 | Of machines and mechanical appliances for making semiconductor devices | 3         | Year 5   |
| 9032812099 | 2) Other   | 8         | Year 5   |
| 90328190   | (3) Other  |           |          |
| 9032819010 | (A) For aircraft   | 5         | Year 5   |
| 9032819090 | (B) Other  | 8         | Year 5   |
| 903289     | B. Other   |           |          |
| 90328910   | (1) Humidity automatic regulators                                      |           |          |
| 9032891010 | (A) For aircraft   | 5         | Year 10  |
| 9032891090 | (B) Other  | 8         | Year 5   |
| 90328920   | (2) Voltage automatic regulators                                       |           |          |
| 9032892010 | (A) For aircraft   | 5         | Year 10  |
| 9032892090 | (B) Other  | 8         | Year 5   |
| 90328930   | (3) Automatic regulators of electrical quantities                      |           |          |
| 9032893010 | (A) For aircraft   | 5         | Year 10  |
| 9032893090 | (B) Other  | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 90328990   | (4) Other  |           |          |
| 9032899010 | (A) For aircraft   | 5         | Year 10  |
| 9032899090 | (B) Other  | 8         | Year 5   |
| 903290     | 4. Parts and accessories   |           |          |
| 9032901000 | A. For aircraft  | 5         | Year 10  |
| 9032909000 | B. Other   | 8         | Year 5   |
| 9033000000 | Parts and accessories(not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | 8         | Year 10  |
| 91         | Clocks and watches and parts thereof   |           |          |
| 9101       | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.   |           |          |
| 91011      | Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:  |           |          |
| 9101110000 | With mechanical display only   |           | Year 0   |
| 9101120000 | With opto-electronic display only  |           | Year 0   |
| 9101190000 | Other  |           | Year 0   |
| 91012      | Other wrist-watches, whether or not incorporating a stop-<br>watch facility:   |           |          |
| 9101210000 | With automatic winding   |           | Year 0   |
| 9101290000 | Other  |           | Year 0   |
| 91019      | Other:   |           |          |
| 9101910000 | Electrically operated  |           | Year 0   |
| 9101990000 | Other  |           | Year 0   |
| 9102       | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.                                  |           |          |
| 91021      | Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:  |           |          |
| 910211     | A. With mechanical display only  |           |          |
| 9102111000 | (1) For the blind  |           | Year 0   |
| 9102112000 | (2) With dials bands or similar of precious metal or of metal clad with precious metal   |           | Year 0   |
| 91021190   | (3) Other  |           |          |
| 9102119010 | Battery or accumulator operated  |           | Year 0   |
| 9102119090 | Other  |           | Year 0   |
| 910212     | B. With opto-electronic display only   |           |          |
| 9102121000 | Battery or accumulator operated  |           | Year 0   |
| 91021290   | Other  |           |          |
| 9102129010 | For the blind  |           | Year 0   |
| 9102129020 | With dials bands or similar of precious metal or of metal clad with precious metal   |           | Year 0   |
| 9102129090 | Other  |           | Year 0   |
| 910219     | C. Other   |           |          |
| 9102191000 | Battery or accumulator operated  |           | Year 0   |
| 91021990   | Other  |           |          |
| 9102199010 | For the blind  |           | Year 0   |
| 9102199020 | With dials bands or similar of precious metal or of metal clad with precious metal   |           | Year 0   |
| 9102199090 | Other  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 91022      | Other wrist-watches, whether or not incorporating a stopwatch facility:                             |           |          |
| 910221     | A. With automatic winding   |           |          |
| 9102211000 | (1) For the blind   |           | Year 0   |
| 9102212000 | (2) With dials bands or similar of precious metal or of metal clad with precious metal              |           | Year 0   |
| 9102219000 | (3) Other   |           | Year 0   |
| 910229     | B. Other  |           |          |
| 9102291000 | (1) For the blind   |           | Year 0   |
| 9102292000 | (2) With dials bands or similar of precious metal or of metal clad with precious metal.             |           | Year 0   |
| 9102299000 | (3) Other   |           | Year 0   |
| 91029      | 3. Other:   |           |          |
| 910291     | A. Electrically operated  |           |          |
| 9102911000 | (1) Stop-watches  |           | Year 0   |
| 9102912000 | (2) For the blind   |           | Year 0   |
| 91029190   | (3) Other   |           |          |
| 9102919010 | Battery or accumulator powered  |           | Year 0   |
| 9102919090 | Other   |           | Year 0   |
| 910299     | B. Other  |           |          |
| 9102991000 | (1) Stop-watches  |           | Year 0   |
| 9102992000 | (2) For the blind   |           | Year 0   |
| 9102999000 | (3) Other   |           | Year 0   |
| 9103       | Clocks with watch movements, excluding clocks of heading 91.04.                                     |           |          |
| 910310     | Electrically operated   |           |          |
| 9103101000 | Travel clocks   |           | Year 0   |
| 9103109000 | Other   |           | Year 0   |
| 910390     | Other   |           |          |
| 9103901000 | Travel clocks   |           | Year 0   |
| 9103909000 | Other   |           | Year 0   |
| 910400     | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. |           |          |
| 9104001000 | For vehicles  |           | Year 0   |
| 9104002000 | For aircraft  |           | Year 0   |
| 9104004000 | For vessels   |           | Year 0   |
| 9104009000 | Other   |           | Year 0   |
| 9105       | Other clocks.   |           |          |
| 91051      | Alarm clocks:   |           |          |
| 9105110000 | Electrically operated   |           | Year 0   |
| 9105190000 | Other   |           | Year 0   |
| 91052      | Wall clocks:  |           |          |
| 9105210000 | Electrically operated   |           | Year 0   |
| 9105290000 | Other   |           | Year 0   |
| 91059      | Other:  |           |          |
| 9105910000 | Electrically operated   |           | Year 0   |
| 9105990000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 9106       | Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous  |           |          |
| 9106100000 | motor(for example,time-registers,time-recorders).   |           | Year 0   |
| 9106100000 | Time-registers; time-recorders  Parking meters  |           | Year 0   |
| 9106200000 | Other   |           | real 0   |
| 9106901000 | Watchmen's telltales  |           | Year 0   |
| 9106902000 | Timers  |           | Year 0   |
| 9106909000 | Other   |           | Year 0   |
| 910700     | Time switches with clock or watch movement or with  |           | 1 Gai U  |
| 310700     | synchronous motor.  |           |          |
| 9107001000 | With synchronous motor  |           | Year 0   |
| 9107009000 | Other   |           | Year 0   |
| 9108       | Watch movements,complete and assembled.   |           |          |
| 91081      | Electrically operated:  |           |          |
| 9108110000 | With mechanical display only or with a device to which a mechanical display can be incorporated   |           | Year 0   |
| 9108120000 | With opto-electronic display only   |           | Year 0   |
| 9108190000 | Other   |           | Year 0   |
| 9108200000 | With automatic winding  |           | Year 0   |
| 9108900000 | Other   |           | Year 0   |
| 9109       | Clock movements, complete and assembled.  |           |          |
| 91091      | Electrically operated:  |           |          |
| 9109110000 | Of alarm clocks   |           | Year 0   |
| 9109190000 | Other   |           | Year 0   |
| 9109900000 | Other   |           | Year 0   |
| 9110       | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. |           |          |
| 91101      | Of watches:   |           |          |
| 911011     | Complete movements, unassembled or partly assembled (movement sets)   |           |          |
| 9110111000 | Battery or accumulator powered  |           | Year 0   |
| 9110112000 | With automatic winding  |           | Year 0   |
| 9110119000 | Other   |           | Year 0   |
| 911012     | Incomplete movements,assembled.   |           |          |
| 9110121000 | Battery or accumulator powered.   |           | Year 0   |
| 9110122000 | With automatic winding  |           | Year 0   |
| 9110129000 | Other   |           | Year 0   |
| 911019     | Rough movements   |           |          |
| 9110191000 | Battery or accumulator powered  |           | Year 0   |
| 9110192000 | With automatic winding  |           | Year 0   |
| 9110199000 | Other   |           | Year 0   |
| 911090     | Other   |           |          |
| 9110901000 | Battery or accumulator powered  |           | Year 0   |
| 9110909000 | Other   |           | Year 0   |
| 9111       | Watch cases and parts thereof.  |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 9111100000 | Cases of precious metal or of metal clad with precious metal                                |           | Year 0   |
| 9111200000 | 2. Cases of base metal, whether or not gold-or silver-plated                                |           | Year 0   |
| 9111800000 | 3. Other cases  |           | Year 0   |
| 911190     | 4. Parts  |           |          |
| 9111901000 | A. Of precious metal or metal clad with precious metal                                      |           | Year 0   |
| 9111909000 | B. Other  |           | Year 0   |
| 9112       | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. |           |          |
| 9112200000 | Cases   |           | Year 0   |
| 9112900000 | Parts   |           | Year 0   |
| 9113       | Watch straps, watch bands and watch bracelets, and parts thereof.                           |           |          |
| 9113100000 | 1. Of precious metal or of metal clad with precious metal                                   |           | Year 0   |
| 9113200000 | 2. Of base metal, whether or not gold-or silver-plated                                      |           | Year 0   |
| 911390     | 3. Other  |           |          |
| 9113901000 | Of plastics   |           | Year 0   |
| 9113902000 | Of leather or composition leather   |           | Year 0   |
| 9113909000 | Other   |           | Year 0   |
| 9114       | Other clock or watch parts.   |           |          |
| 9114100000 | Springs,including hair-springs  |           | Year 0   |
| 9114200000 | Jewels  |           | Year 0   |
| 9114300000 | Dials   |           | Year 0   |
| 9114400000 | Plates and bridges  |           | Year 0   |
| 9114900000 | Other   |           | Year 0   |
| 92         | Musical instruments; parts and accessories of such articles                                 |           |          |
| 9201       | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.   |           |          |
| 920110     | Upright pianos  |           |          |
| 9201101000 | Of automatic  |           | Year 0   |
| 9201109000 | Other   |           | Year 0   |
| 9201200000 | Grand pianos  |           | Year 0   |
| 920190     | Other   |           |          |
| 9201901000 | Harpsichords  |           | Year 0   |
| 9201909000 | Other   |           | Year 0   |
| 9202       | Other string musical instruments(for example,guitars,violins,harps).                        |           |          |
| 920210     | Played with a bow   |           |          |
| 9202101000 | Violins   |           | Year 0   |
| 9202102000 | Violoncellos  |           | Year 0   |
| 9202109000 | Other   |           | Year 0   |
| 920290     | Other   |           |          |
| 9202901000 | Guitars   |           | Year 0   |
| 9202902000 | Harps   |           | Year 0   |
| 9202903000 | Mandolines  |           | Year 0   |
| 9202904000 | Banjo   |           | Year 0   |
| 9202909000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 920300     | Keyboard pipe organs; harmoniums and similar keyboard instrument with free metal reeds.   |           |          |
| 9203001000 | Pipe organs   |           | Year 0   |
| 9203002000 | Reed organs   |           | Year 0   |
| 9203009000 | Other   |           | Year 0   |
| 9204       | Accordions and similar instruments; mouth organs.   |           |          |
| 920410     | Accordions and similar instruments.   |           |          |
| 9204101000 | Accordions  |           | Year 0   |
| 9204102000 | Melodicas   |           | Year 0   |
| 9204109000 | Other   |           | Year 0   |
| 9204200000 | Mouth organs  |           | Year 0   |
| 9205       | Other wind musical instruments(for example, clarinets, trumpets, bagpipes).   |           |          |
| 920510     | Brass-wind instruments  |           |          |
| 9205101000 | Trumpets  |           | Year 0   |
| 9205102000 | Trombones   |           | Year 0   |
| 9205109000 | Other   |           | Year 0   |
| 920590     | Other   |           |          |
| 92059010   | Wooden wind instruments   |           |          |
| 9205901010 | Flutes  | 8         | Year 5   |
| 9205901020 | Clarinets   | 8         | Year 5   |
| 9205901030 | Saxophones  | 8         | Year 5   |
| 9205901040 | Recoder   | 8         | Year 5   |
| 9205901090 | Other   | 8         | Year 5   |
| 9205909000 | Other   | 8         | Year 5   |
| 920600     | Percussion musical instruments(for example,drums,xylophones,cymbals,castanets,maracas).   |           |          |
| 9206001000 | Drums   |           | Year 0   |
| 9206002000 | Xylophones  |           | Year 0   |
| 9206003000 | Cymbals   |           | Year 0   |
| 9206004000 | Castanets   |           | Year 0   |
| 9206005000 | Maracas   |           | Year 0   |
| 9206006000 | Tambourine  |           | Year 0   |
| 9206009000 | Other   |           | Year 0   |
| 9207       | Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions). |           |          |
| 920710     | Keyboard instruments, other than accordions   |           |          |
| 9207101000 | Organs(including synthesizers)  | 8         | Year 5   |
| 9207103000 | Pianos  | 8         | Year 5   |
| 9207109000 | Other   | 8         | Year 5   |
| 920790     | Other   |           |          |
| 9207901000 | Guitars   |           | Year 0   |
| 9207902000 | Accordions  |           | Year 0   |
| 9207903000 | Rythm box   |           | Year 0   |
| 9207909000 | Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 9208       | Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.                                       |           |          |
| 9208100000 | Musical boxes   |           | Year 0   |
| 920890     | Other   |           |          |
| 9208901000 | Fair ground organs  |           | Year 0   |
| 9208902000 | Mechanical street organs  |           | Year 0   |
| 9208903000 | Mechanical singing birds  |           | Year 0   |
| 9208904000 | Musical saws  |           | Year 0   |
| 9208909000 | Other   |           | Year 0   |
| 9209       | Parts (for example,mechanisms for musical boxes) and accessories (for example,cards,discs and rolls for mechanical instruments) of musical instruments; metronomes,tuning forks and pitch pipes of all kinds.   |           |          |
| 9209100000 | Metronomes, tuning forks and pitch pipes  |           | Year 0   |
| 9209200000 | Mechanisms for musical boxes  |           | Year 0   |
| 920930     | Musical instrument strings  |           |          |
| 9209301000 | Of metal wire   |           | Year 0   |
| 9209309000 | Other   |           | Year 0   |
| 92099      | Other:  |           |          |
| 9209910000 | Parts and accessories for pianos  |           | Year 0   |
| 9209920000 | Parts and accessories for the musical instruments of heading 92.02  |           | Year 0   |
| 9209930000 | Parts and accessories for the musical instruments of heading 92.03  |           | Year 0   |
| 9209940000 | Parts and accessories for the musical instruments of heading 92.07  | 8         | Year 5   |
| 920999     | Other   |           |          |
| 9209991000 | For musical movements   |           | Year 0   |
| 9209999000 | Other   |           | Year 0   |
| 93         | Arms and ammunition; parts and accessories thereof  |           |          |
| 9301       | Military weapons, other than revolvers pistols and the arms of heading 93.07.   |           |          |
| 93011      | Artillery weapons (for example, guns, howitzers and mortars):   |           |          |
| 9301110000 | Self-propelled  |           | Year 0   |
| 9301190000 | Other   |           | Year 0   |
| 9301200000 | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors   |           | Year 0   |
| 9301900000 | Other   |           | Year 0   |
| 930200     | Revolvers and pistols, other than those of heading 93.03 or 93.04.  |           |          |
| 9302001000 | 1. For military use   |           | Year 0   |
| 9302009000 | 2. Other  |           | Year 0   |
| 9303       | Other firearms and similar devices which operate by the firing of an explosive charge(for example,sporting shotguns and rifles,muzzle-loading firearms,Very pistols and other devices designed to project only signal flares,pistols and revolvers for firing blank ammunition,captive-bolt humane killers,line-throwing guns). |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 9303100000 | 1. Muzzle-loading firearms   |           | Year 0   |
| 930320     | Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles  |           |          |
| 9303201000 | A. For hunting   |           | Year 0   |
| 9303209000 | B. Other   |           | Year 0   |
| 930330     | 3. Other sporting, hunting or target-shooting rifles   |           |          |
| 9303301000 | A. For hunting   |           | Year 0   |
| 9303309000 | B. other   |           | Year 0   |
| 9303900000 | 4. Other   |           | Year 0   |
| 930400     | Other arms(for example,spring,air or gas guns and pistols,truncheons),excluding those of heading 93.07.  |           |          |
| 9304001000 | Air guns   |           | Year 0   |
| 9304009000 | Other  |           | Year 0   |
| 9305       | Parts and accessories of articles of headings 93.01 to   |           |          |
| 930510     | 1. Of revolvers or pistols   |           |          |
| 9305101000 | A. Of articles of heading 93.02  |           | Year 0   |
| 9305109000 | B. Other   |           | Year 0   |
| 93052      | 2. Of shotguns or rifles of heading93.03:  |           |          |
| 9305210000 | A. Shotgun barrels   |           | Year 0   |
| 9305290000 | B. Other   |           | Year 0   |
| 93059      | 3. Other:  |           |          |
| 9305910000 | A. Of military weapons of heading 93.01  |           | Year 0   |
| 9305990000 | B. Other   |           | Year 0   |
| 9306       | Bombs,grenades,torpedoes,mines,missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof,including shot and cartridge wads.   |           |          |
| 9306100000 | Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof  |           | Year 0   |
| 93062      | 2. Shotgun cartridges and parts thereof;air gun pellets:   |           |          |
| 9306210000 | A. Cartridges  |           | Year 0   |
| 9306290000 | B. Other   |           | Year 0   |
| 9306300000 | 3. Other cartridges and parts thereof  |           | Year 0   |
| 9306900000 | 4. Other   |           | Year 0   |
| 9307000000 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.   |           | Year 0   |
| 94         | Furniture; bedding,mattresses,mattress supports,cushions and similar stuffed furnishings; lamps and lighting fittings,not elsewhere specified or included; illuminated signs,illuminated name-plates and the like; prefabricated buildings |           |          |
| 9401       | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.  |           |          |
| 9401100000 | Seats of a kind used for aircraft  |           | Year 0   |
| 9401200000 | Seats of a kind used for motor vehicles  |           | Year 0   |
| 940130     | Swivel seats with variable height adjustment   |           |          |
| 9401302000 | Of cane  |           | Year 0   |
| 9401303000 | Of covered with leather  |           | Year 0   |
| 9401309000 | Other  |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 940140     | Seats other than garden seats or camping equipment, convertible into beds   |           |          |
| 9401401000 | Of cane   |           | Year 0   |
| 9401402000 | Of covered with leather   |           | Year 0   |
| 9401409000 | Other   |           | Year 0   |
| 940150     | Seats of cane,osier,bamboo or similar materials   |           |          |
| 9401501000 | Of cane   |           | Year 0   |
| 9401509000 | Other   |           | Year 0   |
| 94016      | Other seats, with wooden frames:  |           |          |
| 940161     | Upholstered   |           |          |
| 9401611000 | Of covered with leather   |           | Year 0   |
| 9401619000 | Other   |           | Year 0   |
| 940169     | Other   |           |          |
| 9401691000 | Of covered with leather   |           | Year 0   |
| 9401699000 | Other   |           | Year 0   |
| 94017      | Other seats, with metal frames:   |           |          |
| 940171     | Upholstered   |           |          |
| 9401711000 | Covered with leather  |           | Year 0   |
| 9401719000 | Other   |           | Year 0   |
| 940179     | Other   |           |          |
| 9401791000 | Covered with leather  |           | Year 0   |
| 9401799000 | Other   |           | Year 0   |
| 940180     | Other seats   |           |          |
| 9401801000 | Of stone  |           | Year 0   |
| 9401809000 | Other   |           | Year 0   |
| 940190     | Parts   |           |          |
| 9401901000 | Of wooden   | 8         | Year 10  |
| 9401902000 | Of metal  | 8         | Year 10  |
| 9401909000 | Other   | 8         | Year 10  |
| 9402       | Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers', chairs and similar chairs, having rotating as well as both reclining and elevating movement parts of the foregoing articles. |           |          |
| 940210     | Dentists',barbers' or similar chairs and parts thereof  |           |          |
| 94021010   | Medical(Surgical) chairs.   |           |          |
| 9402101010 | Dentists' chairs  |           | Year 0   |
| 9402101020 | Optical chairs  |           | Year 0   |
| 9402101090 | Other   |           | Year 0   |
| 94021090   | Other   |           |          |
| 9402109010 | Barbers or beauty shop's chairs   |           | Year 0   |
| 9402109090 | Other   |           | Year 0   |
| 940290     | Other   |           |          |
| 9402901000 | Operating tables  |           | Year 0   |
| 9402902000 | Gynecologic tables  |           | Year 0   |
| 9402903000 | Delivery tables   |           | Year 0   |
| 9402908000 | Other   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 9402909000 | Parts  |           | Year 0   |
| 9403       | Other furniture and parts thereof.   |           |          |
| 9403100000 | Metal furniture of a kind used in offices  |           | Year 0   |
| 940320     | Other metal furniture  |           |          |
| 9403201000 | Beds   |           | Year 0   |
| 9403209000 | Other  |           | Year 0   |
| 940330     | Wooden furniture of a kind used in offices   |           |          |
| 9403301000 | Desks  |           | Year 0   |
| 9403309000 | Other  |           | Year 0   |
| 940340     | Wooden furniture of a kind used in the kitchen   |           |          |
| 9403401000 | Dinner tables  |           | Year 0   |
| 9403409000 | Other  |           | Year 0   |
| 940350     | Wooden furniture of a kind used in the bedroom   |           |          |
| 9403501000 | Beds   |           | Year 0   |
| 9403509000 | Other  |           | Year 0   |
| 940360     | Other wooden furniture   |           |          |
| 94036010   | Of lacquered with nacre  |           |          |
| 9403601010 | Stationery chests  |           | Year 0   |
| 9403601020 | Dressing tables  |           | Year 0   |
| 9403601030 | Dressers(wardrobes)  |           | Year 0   |
| 9403601090 | Other  |           | Year 0   |
| 94036090   | Other  |           |          |
| 9403609010 | Stationery chests  |           | Year 0   |
| 9403609020 | Dressing tables  |           | Year 0   |
| 9403609030 | Dressers(wardrobes)  |           | Year 0   |
| 9403609090 | Other  |           | Year 0   |
| 9403700000 | Furniture of plastics  |           | Year 0   |
| 9403800000 | Furniture of other materials, including cane, osier, bamboo or similar materials   |           | Year 0   |
| 9403900000 | Parts  |           | Year 0   |
| 9404       | Mattress supports; articles of bedding and similar furnishing(for example,mattresses,quilts,eiderdowns,cushions,pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics,whether or not covered.               |           |          |
| 9404100000 | Mattress supports  |           | Year 0   |
| 94042      | Mattresses:  |           |          |
| 9404210000 | Of cellular rubber or plastics, whether or not covered   | 8         | Year 5   |
| 9404290000 | Of other materials   |           | Year 0   |
| 9404300000 | Sleeping bags  |           | Year 0   |
| 9404900000 | Other  | 8         | Year 5   |
| 9405       | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. |           |          |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 940510     | Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares |           |          |
| 9405101000 | Of filament lamps   | 8         | Year 5   |
| 9405102000 | Of fluorescent lamps  | 8         | Year 5   |
| 9405109000 | Other   | 8         | Year 5   |
| 940520     | Electric table,desk,bedside or floor-standing lamps   |           |          |
| 9405201000 | Of filament lamps   | 8         | Year 5   |
| 9405202000 | Of fluorescent lamps  | 8         | Year 5   |
| 9405209000 | Other   | 8         | Year 5   |
| 940530     | Lighting sets of a kind used for Christmas trees  |           |          |
| 9405301000 | Of filament lamps   | 8         | Year 5   |
| 9405309000 | Other   | 8         | Year 5   |
| 940540     | Othr electric lamps and lighting fitting  |           |          |
| 9405401000 | Of anti-explosive type  | 8         | Year 5   |
| 9405402000 | Of flood type   | 8         | Year 5   |
| 9405403000 | Of street type  | 8         | Year 5   |
| 9405409000 | Other   | 8         | Year 5   |
| 9405500000 | Non-electrical lamps and lighting fittings  | 8         | Year 5   |
| 940560     | Illuminated signs,illuminated name-plates and the like  |           |          |
| 9405601000 | Of neon tubes   | 8         | Year 5   |
| 9405602000 | Of filament lamps   | 8         | Year 5   |
| 9405603000 | Of fluorescent lamps  | 8         | Year 5   |
| 9405609000 | Other   | 8         | Year 5   |
| 94059      | Parts:  |           |          |
| 940591     | Of glass  |           |          |
| 9405911000 | Of chandeliers  | 8         | Year 5   |
| 9405919000 | Other   | 8         | Year 5   |
| 940592     | Of plastics   |           |          |
| 9405921000 | Of chandeliers  | 8         | Year 5   |
| 9405929000 | Other   | 8         | Year 5   |
| 940599     | Other   |           |          |
| 9405991000 | Of chandeliers  | 8         | Year 5   |
| 9405999000 | Other   | 8         | Year 5   |
| 940600     | Prefabricated buildings.  |           |          |
| 9406001000 | Of wood   | 8         | Year 5   |
| 94060090   | Other   |           |          |
| 9406009010 | Of plastic  | 8         | Year 5   |
| 9406009020 | Of iron or steel  | 8         | Year 5   |
| 9406009030 | Of aluminium  | 8         | Year 5   |
| 9406009090 | Other   | 8         | Year 5   |
| 95         | Toys,games and sports requisites; parts and accessories thereof   |           |          |
| 950100     | Wheeled toys designed to be ridden by children(for example,tricycles,scooters,pedal cars); dolls' carriages.                                      |           |          |
| 9501001000 | Children's tricycles  |           | Year 0   |
| 9501002000 | Scooters  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 9501003000 | Pedal cars   |           | Year 0   |
| 9501004000 | Dolls' carriages   |           | Year 0   |
| 9501005000 | Baby's step training   |           | Year 0   |
| 9501008000 | Other  |           | Year 0   |
| 9501009000 | Part's and accessories   |           | Year 0   |
| 9502       | Dolls representing only human beings.  |           |          |
| 950210     | Dolls,whether or not dressed   |           |          |
| 9502101000 | Of textiles  |           | Year 0   |
| 9502102000 | Of rubbers   |           | Year 0   |
| 9502103000 | Of plastics  |           | Year 0   |
| 9502104000 | Of ceramics  |           | Year 0   |
| 9502105000 | Of glasses   |           | Year 0   |
| 9502106000 | Of wood  |           | Year 0   |
| 9502109000 | Other  |           | Year 0   |
| 95029      | Parts and accessories:   |           |          |
| 9502910000 | Garments and accessories therefor, footwear and headgear   |           | Year 0   |
| 9502990000 | Other  |           | Year 0   |
| 9503       | Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds. |           |          |
| 950310     | Electric trains, including tracks, signals and other accessories therefor  |           |          |
| 9503101000 | Electric trains  |           | Year 0   |
| 9503109000 | Accessories  |           | Year 0   |
| 9503200000 | Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10 |           | Year 0   |
| 9503300000 | Other construction sets and constructional toys  |           | Year 0   |
| 95034      | Toys representing animals or non-human creatures:  |           |          |
| 950341     | Stuffed  |           |          |
| 9503411000 | Of textile materials   | 8         | Year 5   |
| 9503419000 | Other  | 8         | Year 5   |
| 950349     | Other  |           |          |
| 9503491000 | Of textile material  | 8         | Year 5   |
| 9503492000 | Of rubbers   |           | Year 0   |
| 9503493000 | Of plastics  | 8         | Year 5   |
| 9503494000 | Of metal   | 8         | Year 5   |
| 9503495000 | Of ceramics  |           | Year 0   |
| 9503496000 | Of glasses   |           | Year 0   |
| 9503497000 | Of wood  |           | Year 0   |
| 9503499000 | Other  | 8         | Year 5   |
| 9503500000 | Toy musical instruments and apparatus  |           | Year 0   |
| 9503600000 | Puzzles  |           | Year 0   |
| 9503700000 | Other toys,put up in sets or outfits   |           | Year 0   |
| 9503800000 | Other toys and models,incorporating a motor  |           | Year 0   |
| 950390     | Other  |           |          |
| 95039010   | Other toys   |           |          |
| 9503901010 | Balloons, toy balls, kites and the like  | 8         | Year 5   |
| 9503901090 | Other  | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 9503909000 | Parts and accessories (excluding those of subheading 9503.10.9000)   |           | Year 0   |
| 9504       | Articles for funfair,table or parlour games,including  |           |          |
|            | pintables,billiards,special tables for casino games and  |           |          |
| 9504100000 | automatic bowling alley equipment.  Video games of a kind used with a television receiver.   |           | Year 0   |
| 950420     | Articles and accessories for billiards   |           | 10010    |
| 9504201000 | Billiard tables  |           | Year 0   |
| 9504202000 | Billiard balls   |           | Year 0   |
| 9504209000 | Other  |           | Year 0   |
| 9504300000 | Other games, operated by coins, banknotes (paper   |           | Year 0   |
| 9304300000 | currency), discs or other similar articles, other than bowling alley equipment   |           | real o   |
| 9504400000 | Playing cards  |           | Year 0   |
| 950490     | Other  |           |          |
| 95049010   | Bowling alley equipment  |           |          |
| 9504901010 | Pin tables   |           | Year 0   |
| 9504901020 | Pin seters   |           | Year 0   |
| 9504901030 | Bowling balls  |           | Year 0   |
| 9504901040 | Lane   |           | Year 0   |
| 9504901050 | Bowling pins   |           | Year 0   |
| 9504901090 | Other  |           | Year 0   |
| 9504902000 | Electronic games   |           | Year 0   |
| 9504903000 | Other articles and equipment   |           | Year 0   |
| 95049090   | Parts and accessories  |           |          |
| 9504909010 | Of video games   |           | Year 0   |
| 9504909020 | Of electronic games  |           | Year 0   |
| 9504909090 | Other  |           | Year 0   |
| 9505       | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.   |           |          |
| 9505100000 | Articles for Christmas festivities   |           | Year 0   |
| 9505900000 | Other  |           | Year 0   |
| 9506       | Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools. |           |          |
| 95061      | Snow-skis and other snow-ski equipment;  |           |          |
| 9506110000 | Skis   | 8         | Year 5   |
| 9506120000 | Ski-fastenings (ski-bindings)  |           | Year 0   |
| 9506190000 | Other  |           | Year 0   |
| 95062      | Water-skis,surf-boards,sailboards and other water-sport equipment:   |           |          |
| 9506210000 | Sailboards   |           | Year 0   |
| 9506290000 | Other  |           | Year 0   |
| 95063      | Golf clubs and other golf equipment:   |           |          |
| 9506310000 | Clubs, complete  |           | Year 0   |
| 9506320000 | Balls  | 8         | Year 5   |
| 950639     | Other  |           |          |
| 9506391000 | Parts of clubs   |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 9506399000 | Other  |           | Year 0   |
| 950640     | Articles and equipment for table-tennis  |           |          |
| 9506401000 | Table-tennis tables  |           | Year 0   |
| 9506402000 | Table-tennis rackets   |           | Year 0   |
| 9506403000 | Table-tennis balls   |           | Year 0   |
| 9506409000 | Other  |           | Year 0   |
| 95065      | Tennis,badminton or similar rackets,whether or not strung:   |           |          |
| 9506510000 | Lawn-tennis rackets, whether or not strung   |           | Year 0   |
| 950659     | Other  |           |          |
| 9506591000 | Badminton rackets  | 8         | Year 5   |
| 9506599000 | Other  | 8         | Year 5   |
| 95066      | Balls,other than golf balls and table-tennis balls:  |           |          |
| 9506610000 | Lawn-tennis balls  |           | Year 0   |
| 950662     | Inflatable   |           |          |
| 9506621000 | Soccer balls   | 8         | Year 5   |
| 9506622000 | Basket balls   | 8         | Year 5   |
| 9506623000 | Volley balls   | 8         | Year 5   |
| 9506624000 | Hand balls   | 8         | Year 5   |
| 9506625000 | American footballs   | 8         | Year 5   |
| 9506629000 | Other  | 8         | Year 5   |
| 950669     | Other  |           |          |
| 9506691000 | Badminton shuttlecock  | 8         | Year 5   |
| 9506692000 | Baseballs  | 8         | Year 5   |
| 9506699000 | Other  | 8         | Year 5   |
| 9506700000 | Ice skates and roller skates, including skating boots with skates attached   |           | Year 0   |
| 95069      | Other:   |           |          |
| 9506910000 | Articles and equipment for general physical exercise,gymnastics or athletics   |           | Year 0   |
| 9506990000 | Other  | 8         | Year 5   |
| 9507       | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites. |           |          |
| 950710     | Fishing rods   |           |          |
| 9507101000 | Of glass fibre   | 8         | Year 5   |
| 9507102000 | Of carbon  | 8         | Year 5   |
| 9507109000 | Other  | 8         | Year 5   |
| 9507200000 | Fish-hooks,whether or not snelled  |           | Year 0   |
| 9507300000 | Fishing reels  |           | Year 0   |
| 950790     | Other  |           |          |
| 9507901000 | Fish landing nets and other fishing tackles  | 8         | Year 5   |
| 9507909000 | Other  | 8         | Year 5   |
| 9508       | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries; travelling theatres.  |           |          |
| 9508100000 | Travelling circuses and travelling menageries  |           | Year 0   |
| 9508900000 | Other  | 8         | Year 10  |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 96         | Miscellaneous manufactured articles  |           |          |
| 9601       | Worked ivory,bone,tortoise-shell,horn,antlers,coral,mother-of-pearl and other animal carving material,and articles of these materials(including articles obtained by moulding).  |           |          |
| 9601100000 | Worked ivory and articles of ivory   |           | Year 0   |
| 960190     | Other  |           |          |
| 9601901000 | Of shells  |           | Year 0   |
| 9601902000 | Of horn  |           | Year 0   |
| 9601903000 | Of bone  |           | Year 0   |
| 9601904000 | Of coral   |           | Year 0   |
| 9601909000 | Other  |           | Year 0   |
| 960200     | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin. |           |          |
| 9602001000 | Gelatin capsules   |           | Year 0   |
| 96020090   | Other  |           |          |
| 9602009010 | Worked vegetable carving material (for example,corozo) and articles of vegetable carving material  |           | Year 0   |
| 9602009020 | Worked jet (and mineral substitutes for jet), amber, meerschaum agglomerated amber and agglomerated meerschaum, and articles of those substances   |           | Year 0   |
| 9602009090 | Other  |           | Year 0   |
| 9603       | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).   |           |          |
| 9603100000 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles   |           | Year 0   |
| 96032      | Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person including such brushes constituting parts of appliances;  |           |          |
| 9603210000 | Tooth brushes,including dental-plate brushes   |           | Year 0   |
| 9603290000 | Other  |           | Year 0   |
| 9603300000 | Artists' brushes, writing brushes and similar brushes for the application of cosmetics   |           | Year 0   |
| 9603400000 | Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers  |           | Year 0   |
| 9603500000 | Other brushes constituting parts of machines, appliances or vehicles   |           | Year 0   |
| 9603900000 | Other  |           | Year 0   |
| 9604000000 | Hand sieves and hand riddles.  |           | Year 0   |
| 9605000000 | Travel sets for personal toilet, sewing or shoe or clothes cleaning.   |           | Year 0   |
| 9606       | Buttons,press-fasteners,snapfasteners and press-studs,button moulds and other parts of these articles; button blanks.  |           |          |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 9606100000 | Press-fasteners, snap-fasteners and press-stude and parts therefor   |           | Year 0   |
| 96062      | Buttons;   |           |          |
| 9606210000 | Of plastics,not covered with textile material  |           | Year 0   |
| 9606220000 | Of base metal,not covered with textile material  |           | Year 0   |
| 960629     | Other  |           |          |
| 9606291000 | Of shell-fish shell  |           | Year 0   |
| 9606299000 | Other  |           | Year 0   |
| 9606300000 | Button moulds and other parts of buttons; button blanks  |           | Year 0   |
| 9607       | Slide fasteners and parts thereof.   |           |          |
| 96071      | Slide fasteners:   |           |          |
| 9607110000 | Fitted with chain scoops of base metal   |           | Year 0   |
| 960719     | Other  |           |          |
| 9607191000 | Of plastic   | 8         | Year 5   |
| 9607199000 | Other  | 8         | Year 5   |
| 960720     | Parts  |           |          |
| 9607201000 | Of base metal  | 8         | Year 5   |
| 9607202000 | Of plastic   | 8         | Year 5   |
| 9607209000 | Other  | 8         | Year 5   |
|            | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09. |           |          |
| 9608100000 | Ball point pens  |           | Year 0   |
| 9608200000 | Felt tipped and other porous-tipped pens and markers   |           | Year 0   |
| 96083      | Fountain pens,stylograph pens and other pens:  |           |          |
| 9608310000 | Indian ink drawing pens  |           | Year 0   |
| 960839     | Other  |           |          |
| 9608391000 | Fountainpens   | 8         | Year 5   |
| 9608399000 | Other  | 8         | Year 5   |
| 960840     | Propelling or sliding pencils  |           |          |
| 9608401000 | Propelling Pencils   |           | Year 0   |
| 96084020   | Sliding Pencils  |           |          |
| 9608402010 | Of mechanical type   |           | Year 0   |
| 9608402090 | Other  |           | Year 0   |
| 9608500000 | Sets of articles from two or more of the foregoing subheadings   |           | Year 0   |
| 9608600000 | Refills for ball point pens, comprising the ball point and ink-reservoir   |           | Year 0   |
| 96089      | Other:   |           |          |
| 960891     | Pen nibs and nib points  |           |          |
| 9608911000 | Pen nibs   |           | Year 0   |
| 9608912000 | Nib points   |           | Year 0   |
| 960899     | Other  |           |          |
| 9608991000 | Parts  | 8         | Year 5   |
| 9608999000 | Other  | 8         | Year 5   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 9609       | Pencils(other than pencils of heading 96.08),crayons,pencil leads,pastels,drawing charcoals,writing or drawing chalks and tailors' chalks.   |           |          |
| 960910     | Pencils and crayons, with leads encased in a rigid sheath  |           |          |
| 9609101000 | Pencils  | 8         | Year 5   |
| 9609102000 | Color pencils  | 8         | Year 5   |
| 9609103000 | Crayons  | 8         | Year 5   |
| 9609200000 | Pencil leads,black or coloured   |           | Year 0   |
| 960990     | Other  |           |          |
| 9609901000 | Crayons and oil pastels.   |           | Year 0   |
| 9609902000 | Pastels  |           | Year 0   |
| 96099030   | Chalks   |           |          |
| 9609903010 | For writing  |           | Year 0   |
| 9609903090 | Other  |           | Year 0   |
| 9609909000 | Other  |           | Year 0   |
| 961000     | Slates and boards, with writing or drawing surfaces, whether or not framed.  |           |          |
| 9610001000 | Slates   |           | Year 0   |
| 9610002000 | Black boards   |           | Year 0   |
| 9610009000 | Other  |           | Year 0   |
| 961100     | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks. |           |          |
| 9611001000 | Stamps   |           | Year 0   |
| 9611002000 | Hand printing sets   |           | Year 0   |
| 9611009000 | Other  |           | Year 0   |
| 9612       | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.   |           |          |
| 961210     | Ribbons  |           |          |
| 9612101000 | For typewriter   | 8         | Year 10  |
| 9612102000 | For EDPS machines  | 8         | Year 10  |
| 9612109000 | Other  | 8         | Year 10  |
| 9612200000 | Ink-pads   |           | Year 0   |
| 9613       | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.   |           |          |
| 9613100000 | Pocket lighters,gas fuelled,non-refillable   |           | Year 0   |
| 9613200000 | Pocket lighters,gas fuelled,refillable   |           | Year 0   |
| 9613800000 | Other lighters   |           | Year 0   |
| 961390     | Parts  |           |          |
| 9613901000 | Piezo-electric ignition units  |           | Year 0   |
| 9613909000 | Other  |           | Year 0   |
| 9614       | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.  |           |          |
| 9614200000 | Pipes and pipe bowls   |           | Year 0   |
| 9614900000 | Other  |           | Year 0   |

| HS Code    | Description  | BASE RATE | CATEGORY |
|------------|--|-----------|----------|
| 9615       | Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.   |           |          |
| 96151      | Combs,hair-slides and the like:  |           |          |
| 961511     | Of hard rubber or plastics   |           |          |
| 9615111000 | Combs  |           | Year 0   |
| 9615119000 | Other  |           | Year 0   |
| 961519     | Other  |           |          |
| 9615191000 | Combs  |           | Year 0   |
| 9615199000 | Other  |           | Year 0   |
| 961590     | Other  |           |          |
| 9615901000 | Hair-pins  |           | Year 0   |
| 9615909000 | Other  |           | Year 0   |
| 9616       | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads, for the application of cosmetics or toilet preparations.   |           |          |
| 9616100000 | Scent sprays and similar toilet sprays, and mounts and heads therefor  | 8         | Year 5   |
| 9616200000 | Powder-puffs and pads for the application of cosmetics or toilet preparations  |           | Year 0   |
| 961700     | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.  |           |          |
| 9617001000 | Vacuum flasks  |           | Year 0   |
| 9617002000 | Vacuum lunch-boxes   |           | Year 0   |
| 9617008000 | Other  |           | Year 0   |
| 9617009000 | Parts  |           | Year 0   |
| 961800     | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.  |           |          |
| 9618001000 | Tailors' dummies   |           | Year 0   |
| 9618002000 | Automata   |           | Year 0   |
| 9618009000 | Other  |           | Year 0   |
| 97         | Works of art,collestors' pieces,and antiques   |           |          |
| 9701       | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques. |           |          |
| 970110     | 1. Paintings, drawings and pastels   |           |          |
| 9701101000 | A. Paintings   |           | Year 0   |
| 9701102000 | B. Drawings  |           | Year 0   |
| 9701103000 | C. Pastels   |           | Year 0   |
| 9701900000 | 2. Other   |           | Year 0   |
| 9702000000 | Original engravings, prints and lithographs.   |           | Year 0   |
| 970300     | Original sculptures and statuary,in any material.  |           |          |
| 9703001000 | 1. Sculptures  |           | Year 0   |
| 9703002000 | 2. Statuary  |           | Year 0   |
| 970400     | Postage or revenue stamps,stamp-postmarks,first-day covers,postal stationery (stamped paper),and the like,used or unused, other than those of heading 49.07.   |           |          |
| 9704001000 | 1. Postage stamps  |           | Year 0   |
| 9704009000 | 2. Other   |           | Year 0   |

| HS Code    | Description   | BASE RATE | CATEGORY |
|------------|---|-----------|----------|
| 9705000000 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archa eological, palaeontological, ethnographic or numismatic interest. |           | Year 0   |
| 970600     | Antiques of an age exceeding one hundred years.   |           |          |
| 9706001000 | 1. Ceramics   |           | Year 0   |
| 9706002000 | 2. Musical instruments  |           | Year 0   |
| 9706009000 | 3. Other  |           | Year 0   |